

THOMPSON & SINGER BILLING DOCUMENTS

Flynn Peeler & Phillips LLC

7495

4/8/2013

25,000.00

PAYMENT
RECORD

SUNTRUST

25,000.00

Hugh Morris

1/15/2014

5,000.00

PAYMENT
RECORD

Oil Mill Checking

5,000.00

19702 640676 (2/13)

017851

Rev 11/11

Willie Kendricks
Attorney

Douglas R. Thompson

6/4/2013

17,000.00

PAYMENT RECORD

SUNTRUST

Monies From Sale of 1999 Daycab Semi

17,000.00

619213 (11/11)

017851

Rev 10/11

THOMPSON & SINGER, P.A.
ATTORNEYS AT LAW

3151 MAPLE DRIVE, N.E.
ATLANTA, GEORGIA 30305

DOUGLAS R. THOMPSON
JANICE A. SINGER-CAPEK

TELEPHONE (404) 262-6277
FACSIMILE (404) 365-5041
E-MAIL jsc@tsclawyers.com

February 4, 2013

Christopher Whitman
Rebecca Whitman
United Industrial of Georgia, Inc.
729 Ga. Highway 335
Sylvester, Ga 31791

Kelli Durham
1578 US Hwy 19 S
Apt 132
Leesburg, GA 31763

Dear Mr. & Mrs. Whitman and Ms. Durham:

As you are aware, I began representing Ms. Durham in relation to a criminal investigation of Mr. Whitman and others. It is my understanding the investigation concerns allegations of bribery and fraud in reference to shipments of goods and materials from various military facilities. It was agreed that Mr. Whitman would pay the fee for Ms. Durham with the complete understanding that my representation and obligations were solely to Ms. Durham.

Shortly thereafter, I discovered that my partner, Douglas R. Thompson, had begun representing Mr. & Mrs. Whitman, United Industrial of Georgia, Inc., its successors, assigns and affiliates (collectively "Whitman") in relation to collection of taxes due from Whitman to the federal and state governments for the years 2007-2012. As a result, I advised Ms. Durham and Whitman through Chris Whitman that I did not feel comfortable representing Ms. Durham and would therefore refrain from so doing as I felt it was a conflict as Mr. Thompson and I are partners.

It is my understanding that the criminal investigation is heating up. Ms. Durham has advised she wants representation and she wishes me to continue despite the conflict. I have been advised by Mr. Garland, counsel for Mr. Whitman, that he has discussed the conflicts with Whitman and they are willing to waive the conflict to permit the representation. Discussion of this matter with counsel other than Mr. Thompson and me is advisable.

It is true that the matter for which Mr. Thompson is representing Whitman is separate and apart from the criminal investigation. It is understood that Whitman has already been advised and

Initials _____

Mr. Christopher Whitman
Ms. Rebecca Whitman
United Industrial of Georgia, Inc.
Ms. Kelli Durham
February 4, 2013
Page 2 of 4

understands that regardless of who pays Ms. Singer-Capek's fee, she will and must do only what is in the best interest of Ms. Durham. However, it remains our opinion that there is still an inherent, or at minimum a perceived conflict as Mr. Whitman may wish to take a position contrary to Ms. Durham in regard to the criminal (or tax matter though Ms. Singer-Capek would not be representing Ms. Durham on any tax issue) and vice-versa. Though the conflict is not exactly the same as one firm representing two defendants in the exact same matter, again, we still believe there is an actual or potential conflict of interest.

For example, Ms. Durham may wish to cooperate with the government against Whitman or enter into an agreement of some kind with it. She may provide documentation, testimony and/or other evidence against Whitman. Whitman by signing this letter, however, understand and agree that despite payment of Ms. Durham's fee and the fact that this firm represents them in a tax matter, zealous representation of Ms. Durham may in fact lead to her providing testimony and evidence against one or more of them. Advice from her counsel, Ms. Singer-Capek, may be that doing so is in her best interest, though it may not be in Whitman's best interest, should she have information that is damaging to any of them. The fact that Mr. Whitman is paying Ms. Durham's fee and that this firm represents him, his wife and United Industrial of Georgia, Inc., or its successors, assigns or affiliates in a tax matter (though Ms. Singer-Capek has not and will not be involved), and though Whitman has separate counsel, Edward Garland, et al, in the criminal matter, and Mr. Thompson and Ms. Singer-Capek agree not to share information from their separate matters, it is still what we would consider a conflict as Ms. Durham may take actions that harm Whitman and/or vice-versa.

Likewise, Whitman may wish to cooperate with the government against Ms. Durham or enter into an agreement of some kind with them. Any of them may provide documentation, testimony and/or other evidence against her. Any of them may also make statements or take actions in the tax matter contrary to her interests on the advise of Mr. Thompson and this firm. Ms. Durham by signing this letter, however, understands and agrees that despite representation of her in the criminal investigation, representation of Whitman by Mr. Thompson and this firm may in fact lead to him taking actions adverse to hers in regard to taxes. Further, through their separate counsel in the criminal matter, Whitman may also agree to provide testimony and evidence against Ms. Durham in the criminal matter or take other action adverse to hers.

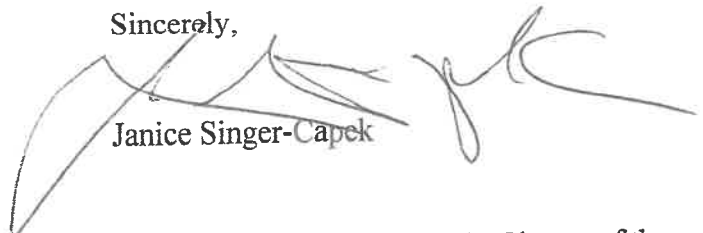
With this said, and subject to execution of a fee agreement concerning Ms. Durham's representation, I will be agreeable and honored to represent Ms. Durham in the criminal matter and the firm, excluding Ms. Singer-Capek will agree to continue simultaneously representing Whitman

Initials _____

Mr. Christopher Whitman
Ms. Rebecca Whitman
United Industrial of Georgia, Inc.
Ms. Kelli Durham
February 4, 2013
Page 3 of 4

on the tax matter, if you all agree to waive this conflict by signing this letter/waiver of conflict.

Sincerely,


Janice Singer-Capek

I have read the contents of this letter and I understand it fully. I know of the conflicts and the dangers. I know I may have other counsel of my own choosing or if I cannot afford one on my own and I am charged or under investigation, I may ask the Court to appoint counsel. With this knowledge and after reading the above and having the opportunity to consult with separate counsel, I hereby waive any and all conflict in Ms. Singer-Capek and her firm, Thompson & Singer, P.A. (Its successors and assigns) representation of me and hereby ask that she proceed and represent me.

This the _____ of February, 2013.

By: _____
Kelli Durham

I have read the contents of this letter and I understand it fully. I know of the conflicts and the dangers. I have also consulted with separate counsel and after so doing, hereby waive any and all conflicts, agree to be responsible for Ms. Durham's legal fee and request that with the exception of Janice Singer-Capek, Thompson & Singer, P.A., its successors and assigns and specifically Douglas R. Thompson and Baxter Thompson continue representing me in the tax matters for which they have been retained.

This the _____ of February, 2013.

By: _____
Christopher Whitman

Initials _____

Mr. Christopher Whitman
Ms. Rebecca Whitman
United Industrial of Georgia, Inc.
Ms. Kelli Durham
February 4, 2013
Page 4 of 4

I have read the contents of this letter and I understand it fully. I know of the conflicts and the dangers. I have also consulted with separate counsel and after so doing, hereby waive any and all conflicts, agree that with the exception of Janice Singer-Capek, Thompson & Singer, P.A., its successors and assigns and specifically Douglas R. Thompson and Baxter Thompson continue representing me in the tax matters for which they have been retained.

This the _____ of February, 2013.

By: _____
Rebecca Whitman

I, on behalf of United Industrial of Georgia, Inc., its successors, assigns and affiliates, have read the contents of this letter and I understand it fully. I know of the conflicts and the dangers. I have also consulted with separate counsel and after so doing, hereby waive any and all conflicts, agree that with the exception of Janice Singer-Capek, Thompson & Singer, P.A., its successors and assigns and specifically Douglas R. Thompson and Baxter Thompson continue representing me in the tax matters for which they have been retained.

This the _____ of February, 2013.

United Industrial of Georgia, Inc.

By: _____
Its _____

cc: Edward T.M. Garland
Douglas R. Thompson



August 23, 2013

Christopher Whitman
United Industrial of Georgia, Inc.
729 Ga. Highway 33 S
Sylvester, Ga 31791

Dear Mr. Whitman:

The purpose of this letter is to advise you of the fee due for my representation of Kellie Durham for my representation of her should she be Indicted in federal court in Albany. I am sending you this letter as it is my understanding that United Industrial shall pay her legal fees in reference to the matter.

Though I have been trying to resolve Ms. Durham's case pretrial, it is appearing less likely that I will be able to so do and that she will be Indicted in the primary case. It also appears that said Indictment shall be in the immediate future. As a result, please be advised that the following shall constitute my terms for representation of Ms. Durham from arrest or Indictment through the conclusion of the matter in the United States District Court for the Middle District of Georgia. The fee set forth below does not include a fee for representation on appeal should one be necessary or in any collateral proceeding.

The total non-refundable fee due to me for representation of Ms. Durham in this matter shall be \$135,000.00. This sum is due and payable immediately. Counsel shall have no obligation and shall not appear on Ms. Durham's behalf unless and until the legal fee has been paid.

Further, there may be certain expenses incurred in relation to the representation, including, for example, photocopying, investigator and other litigation-related expenses. These expenses are not included in the legal fee and you will be expected to pay these in addition to the legal fee.

Further, you understand that regardless of your payment of the fee, my responsibility is to Ms. Durham alone and those actions taken by me will be those that I consider to be in her best interest, regardless of whether they may negatively impact you. (Please see the conflict letter you signed previously, the contents of which I incorporate herein by reference.).

The Legal fee charged covers my representation of Ms. Durham from arrest through conclusion of the matter in the District Court, whether that be by trial or other disposition. If trial becomes unnecessary, that will not result in a refund of any portion of the fee.

Christopher Whitman
United Industrial of Georgia, Inc
August 23, 2013
Page 2

Thank you in advance for your prompt attention to this matter. If you have any questions or problems, please contact your attorney or me to discuss the matter.

Sincerely,

Janice Singer Capek

cc: Kellie Durham
Edward T.M. Garland

I have read the contents of this letter and I understand it fully and agree to the terms set forth herein

This the _____ of February, 2013.

By: _____
Christopher Whitman

I have read the contents of this letter and I understand it fully and agree to the terms set forth herein

United Industrial of Georgia, Inc.

By: _____
Its _____



September 25, 2013

Via email and First Class Mail

Christopher Whitman
Rebecca Whitman
United Industrial of Georgia, Inc.
729 Ga. Highway 33 S
Sylvester, Ga 31791

Re: Kelli Durham

Dear Mr. & Mrs. Whitman:

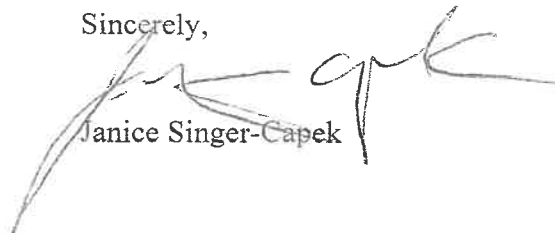
In my email of September 5, 2013 I asked you to refrain from paying and more of the fee to represent Ms. Durham as there were matters in the works that would reduce what I required as a fee to represent her. The fee charges was to be \$135,000 **in addition** to what the company had already paid me to date to represent Ms. Durham in the federal criminal investigation out of Albany. Though I had not asked for more funds during the pre-charge portion of the case, as you know, I did not do so despite the amount of work done because I wanted to wait until I had a better idea of the direction in which she was heading in regard to the matter (e.g. if she was to be only a witness as opposed to a target of the federal investigation and if latter, if the matter may be resolved in some way other than trial).

With that said, though it is not final, it appears Ms. Durham will be resolving her case in a matter other than via a trial. Therefore, I am reducing the flat fee to a total of \$100,000 plus expenses for my representation of Ms. Durham. Further, against this fee I am now also going to give credit for what was paid at the time I began representing Ms. Durham. Therefore, based on the prior payments and the funds you recently wired, no further fee will be required. In short, you do not need to wire me an additional \$65,000.00.

As always, please remember that regardless of who pays my fee or my partner's legal representation of you and/or the company in regard to tax matters, my responsibility is to Ms. Durham alone and those actions taken by me will be those that I consider to be in her best interest, regardless of whether they may negatively impact you. (Again, please see the conflict letter you signed previously, the contents of which I incorporate herein by reference. The letter was attached as well to the fee agreement correspondence of August 23, 2013).

If you have any questions or the company has any issues regarding the fee, please advise.

Sincerely,


Janice Singer-Capek

cc: Ms. Kelli Durham

Thompson & Singer, P.A.
 3151 Maple Dr., N.E.
 Atlanta, GA 30305

Invoice submitted to:

Christopher Whitman
 3729 Georgia Highway 33 S
 Sylvester, GA 31791

July 02, 2012

In Reference To: Multiple Properties

Invoice # 57286

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
6/5/2012 Update engagement letter to reflect new retainer and entity ownership. Conversation with Lisa Mittelstadt. Update file based on information received from said conversation.	1.10 240.00/hr	264.00
6/6/2012 Begin review of documentation sent by Leigh Ann and Penny.	1.20 240.00/hr	288.00
6/13/2012 Planning meeting with ETMG; research on late "S" election for United Industrial Of Georgia, Inc.; letter to CPA for tax compliance related to late "S" election issues.	5.10 340.00/hr	1,734.00
6/14/2012 Meeting with Ron Thompson, Lisa Mittelstadt and Ed Garland.	1.90 240.00/hr	456.00
6/15/2012 Research and planning; meeting with CPA, BLT and ETMG for forensic accounting and tax matters.	2.60 340.00/hr	884.00
Meeting with ETMG; CW; DS and RM on various case matters; notes to file.	3.20 340.00/hr	1,088.00

Christopher Whitman

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	<u>Hrs/Rate</u>	<u>Amount</u>
6/18/2012 Conference with Ed Garland; telephone call with Lisa Mittelstadt; work on conversion research and documents for all LLC's and plan case(s).	5.20 340.00/hr	1,768.00
Work on development of conversion documents.	3.20 340.00/hr	1,088.00
6/19/2012 Telephone call with Lisa Mittelstadt; prepare state and federal powers of attorney for Christopher Whitman, Rebecca Whitman, United Industrial, United Industrial of Georgia, Inc., CWW & Wade, LLC, Albany Oil Mill, Inc.; annotate file 11.151.	3.80 340.00/hr	1,292.00
6/20/2012 Finish work on powers of attorney for all entities; set up file and initial review of Albany Oil Mill; brief meeting with local counsel; discussion with Ed Garland.	2.00 340.00/hr	680.00
6/21/2012 Meeting with clients to get all powers of attorney signed and reviewed; telephone call with Lisa Mittelstadt on status.	0.40 340.00/hr	136.00
6/25/2012 Review, catalog and outline information provided by local counsel concerning Albany Oil Mill, Inc.; update Corporate Minute Book with new share certificate and Bylaws; correlate and recompile Articles and three sets of Amendments; research Internal Revenue Code section 521 related to farm cooperatives based on requirements and specific provisions of the Articles referring to patronage dividends and required distributions related to farm cooperatives. Work on coordination of obtaining transcripts.	5.20 340.00/hr	1,768.00
Prepare updates to corporate minute book; e-mails and telephone conference with Certified Public Accountant; follow-up discussions with BLT regarding status of transcripts; notes to file.	1.80 340.00/hr	612.00
Travel to/from IRS. Obtain tax transcripts for all entities and individuals from IRS.	4.60 240.00/hr	1,104.00
6/26/2012 Travel to/from IRS and GDOR. Obtain additional data from IRS. Obtain tax transcripts for entities and individuals from GDOR. Review provided documents. Email to Lisa Middlestat.	3.60 240.00/hr	864.00

Christopher Whitman

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	<u>Hrs/Rate</u>	<u>Amount</u>
6/26/2012 Meeting to review initial transcripts; follow-up on Albany Oil Mill, Inc. documents.	1.10 340.00/hr	374.00
6/27/2012 Travel to/from IRS. Obtain personal income tax transcripts. Client meeting.	5.70 240.00/hr	1,368.00
Client meeting with CPA to review all tax and accounting data as well as review tax compliance, accounting procedure; review legal issues related to entities and compliance.	4.20 340.00/hr	1,428.00
6/28/2012 Travel to/from IRS. Obtain additional Wage and Income data for individuals. Verify filing of Albany Oil Mill returns. Determine whether 2010 was filed for United Industrial of Georgia, Inc.	2.90 240.00/hr	696.00
Update chart.	0.50 340.00/hr	170.00
For professional services rendered	59.30	\$18,062.00
Additional Charges :		
6/26/2012 Cost to the Georgia Department of Revenue for tax transcripts.		98.00
Total additional charges		\$98.00
Total amount of this bill		\$18,160.00
Previous balance		\$3,060.00
Accounts receivable transactions		
* 6/6/2012 Payment - thank you (retainer)		(\$15,000.00)
Total payments and adjustments		(\$15,000.00)
Balance due		\$6,220.00

Christopher Whitman

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Please contact me if you have any questions concerning your bill. Please place the invoice number on your check and **MAKE CHECKS PAYABLE TO DOUGLAS R. THOMPSON.**

If you would like to pay your bill by credit card, please contact us as 404-365-5682 or return this invoice with the following information: _____ (credit card number) with _____ (4 digit code),
_____ (name on credit card),
_____ (address on
credit card), and ____/____ (expiration date).

Thompson & Singer, P.A.
 3151 Maple Dr., N.E.
 Atlanta, GA 30305

Invoice submitted to:
 Christopher Whitman
 3729 Georgia Highway 33 S
 Sylvester, GA 31791

August 07, 2012

In Reference To: Multiple Properties

Invoice # 57369

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
7/2/2012 Prepare seven (7) 4506-T's. Client meeting. File all 4506-T's. Obtain filed 2010 United Industrial Return from GSL files.	4.10 240.00/hr	984.00
Client meetings on compliance and returns; tel. conf. with ETMG on various related matters; facilitate checks drawn for tax liabilities; review returns and updates for returns to be completed	2.20 340.00/hr	748.00
7/6/2012 Work on charts and dictate data in for all due returns; establish filing schedule.	2.10 340.00/hr	714.00
Prepare 1145 East Broad Street Lease; prepare 1181 East Broad Street Lease; letter of instructions to client; open new matter folders and dictate case plan into each.	4.20 340.00/hr	1,428.00
LLC to LP research. Update/redraft Certificate of Conversion, Certificate of LP and LP Agreement forms for the needs of the Whitman entities.	3.90 240.00/hr	936.00
7/9/2012 Additional changes to Limited Partnership Agreement. Complete conversion documents for CWW & Wade, ULOC and Zamekri. Open files for Albany Limited Partnership Management, LLC Formation, Albany Oil Mill II, L.P. Formation, and United	5.10 240.00/hr	1,224.00

Christopher Whitman

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	<u>Hrs/Rate</u>	<u>Amount</u>
Industrial of Georgia II, L.P. Formation. Name reservation for Albany Limited Partnership Management, LLC.		
7/9/2012 File 2007 amended individual returns	0.40 340.00/hr	136.00
7/10/2012 Call with GA SOS office. Complete documents for Albany Limited Partnership Management, LLC. Emails to/from Leigh Ann Flynn. Update L.P. conversion documents for tax distributions. Redraft form L.P Agreement for new L.P.s. Statutory research.	3.20 240.00/hr	768.00
7/11/2012 Complete entity documents for United Industrial of Georgia II, L.P. and Albany Oil Mill, L.P. Obtain name reservations for all entities but Albany Limited Partnership Management, LLC as it was already requested. Make corrections to all entity documents. Update files. Draft engagement letters and Secretary of State transmittal forms for all six (6) entities. Correspondence from Lisa Mittelstadt.	4.30 240.00/hr	1,032.00
7/12/2012 Multiple emails and phone calls with representatives from the GA SOS on the new Whitman Entities. Assemble to be filed documents and send them to the SOS to obtain name reservations.	2.10 240.00/hr	504.00
Telephone calls with CPA to review issues related to returns; notes to file.	0.60 340.00/hr	204.00
Meeting with Ed Garland regarding privilege and other legal issues related to income tax and employment tax reporting; research on privilege issues and waiver of privilege issues related to tax returns as well as use of CPA.	4.50 340.00/hr	1,530.00
7/13/2012 Meeting with Ed, CPA, and Ron Thompson.	1.50 240.00/hr	360.00
Additional work on privilege issues and review all tendered tax returns; additional meetings with Ed Garland; extended meeting with CPA and review off returns including planning related to testimony and legal issues.	6.90 340.00/hr	2,346.00

Christopher Whitman

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	<u>Hrs/Rate</u>	<u>Amount</u>
7/14/2012 Review employment tax returns; prepare compilation and note to get trust funds; update chart.	1.50 340.00/hr	510.00
7/17/2012 Complete employment tax filing packages for 2009, 2010 at 2011; update chart with requirements for new explanation related to amended returns per Ed Garland and David Autry; hold 2008 individual filing for new explanation provision is requested by Ed Garland; update client chart.	1.30 340.00/hr	442.00
Telephone call to David Autry in regard to engagement letter and amended returns related to IRS contact and waiver of penalties; two telephone calls with Lisa Mittelstadt concerning tax return requirements and disclosures.	0.60 340.00/hr	204.00
7/18/2012 Review execution packs. Draft SS-4s for Albany Oil Mill II, LP and United Industrial of Georgia II, LP.	0.80 240.00/hr	192.00
Client meeting.	1.00 240.00/hr	240.00
Client meeting with Ed Garland related to tax return compliance and other work product presentations needed by Ed Garland in regard to criminal defense representation of clients; additionally, work through issues related to limited partnership conversions and entity formation related to real property interests.	2.00 340.00/hr	680.00
7/19/2012 Update SS4's and send documents to Leigh Ann Flynn for signature.	0.30 240.00/hr	72.00
Meeting with Donna Young on funding of employment tax returns; update chart based on meeting with Ed Garland.	1.10 340.00/hr	374.00
Planning and letter to Albany attorney related to sale of Albany Oil Mill property and United industrial and Georgia property, to include terms and processing sale as well as security for sale.	1.10 340.00/hr	374.00
7/20/2012 Prepare assignments for 1181 E. Broad Street lease and 1145 E. Broad Street lease, and pride. Letter of instructions for Albany attorney to have each executed and returned.	3.00 340.00/hr	1,020.00

Christopher Whitman

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	<u>Hrs/Rate</u>	<u>Amount</u>
7/20/2012 Work with Penny Hentitze and follow-up on Kovel Agreement	0.30 340.00/hr	102.00
7/23/2012 Confirm certified mail, filing of 2006 and 2007 individual returns and 2008 United Industrial of Georgia return; annotate chart	0.40 340.00/hr	136.00
Review documents received from Leigh Ann. Transmit applicable documents to the Secretary of State for filing.	0.60 240.00/hr	144.00
Finalize Lease Assignments.	0.60 340.00/hr	204.00
7/24/2012 Obtain EIN for Albany Limited Partnership Management, LLC.	0.50 240.00/hr	120.00
Meeting with Ed Garland to review and develop case strategy.	1.00 340.00/hr	340.00
7/25/2012 Call to David Aughtry's office; e-mail to Lisa Mittelstadt.	0.40 340.00/hr	136.00
Consolidate corporate books.	1.20 240.00/hr	288.00
Begin assembling tax data book.	1.40 240.00/hr	336.00
Parties related to insert an explanation related to insert. Follow-up telephone call with David Aughtry regarding full discussion of case.	0.90 340.00/hr	306.00
7/26/2012 Update tax file; e-mail to Lisa Mittelstadt; e-mail to Ed Garland.	0.90 340.00/hr	306.00
Additional composition of tax binder.	0.40 240.00/hr	96.00
Conference with Ed Garland regarding various Wittman matters.	0.50 340.00/hr	170.00

Christopher Whitman

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	<u>Hrs/Rate</u>	<u>Amount</u>
7/30/2012 Calls with Leigh Ann Flynn on lease and sale matters; update chart; Update books and direct BLT to do county filings.	0.90 340.00/hr	306.00
Conference call with Leigh Ann Flynn. Order various certified docs for GA SOS. Telephone call with GA SOS representative.	1.10 240.00/hr	264.00
7/31/2012 Multiple emails with GA SOS. Order additional certified documents.	1.10 240.00/hr	264.00
For professional services rendered	70.00	\$20,540.00
Additional Charges :		
7/11/2012 Filing fee to SOS for Albany Limited Partnership Management, LLC.		100.00
Recording costs for ULOC II, L.P.		95.00
Name Reservation Fees for ULOC II, L.P.		25.00
Recording costs for Zamekri II, L.P.		95.00
Name Reservation Fees for Zamekri II, L.P.		25.00
7/12/2012 Fees for name reservation of Albany Limited Partnership Management.		25.00
Recording cost for Albany Oil Mill II, L.P.		100.00
Name Reservation Fee for Albany Oil Mill II, L.P.		25.00
Recording costs for United Industrial of Georgia II, L.P.		100.00
Name Reservation Fees for United Industrial of Georgia II, L.P.		25.00
Recording costs for CWW & Wade II, L.P.		95.00
Name Reservation Fees for CWW & Wade II, L.P.		25.00
7/30/2012 Three (3) certified copies of articles of organization.		30.00

Christopher Whitman

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	<u>Amount</u>
7/31/2012 Order three (3) additional certified corporate documents.	30.00
Total additional charges	<u>\$795.00</u>
Total amount of this bill	<u>\$21,335.00</u>
Previous balance	<u>\$6,220.00</u>
Accounts receivable transactions	
7/3/2012 Payment - thank you (paid by GSL). Check No. 66920	<u>(\$15,000.00)</u>
Total payments and adjustments	<u>(\$15,000.00)</u>
Balance due	<u><u>\$12,555.00</u></u>

Please contact me if you have any questions concerning your bill. Please place the invoice number on your check and **MAKE CHECKS PAYABLE TO DOUGLAS R. THOMPSON.**

If you would like to pay your bill by credit card, please contact us as 404-365-5682 or return this invoice with the following information: _____ (credit card number) with _____ (4 digit code),
 _____ (name on credit card),
 _____ (address on credit card), and ____/____ (expiration date).

Thompson & Singer, P.A.
 3151 Maple Dr., N.E.
 Atlanta, GA 30305

Invoice submitted to:
 Christopher Whitman
 3729 Georgia Highway 33 S
 Sylvester, GA 31791

September 06, 2012

In Reference To: Multiple Properties

Invoice # 57453

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
8/1/2012 Prepare County filings. Meeting with client, Ed Garland, Ron Thompson, CPA, Don Samuel, and local counsel.	4.90 240.00/hr	1,176.00
Review all tax filings and prepare master tax return spreadsheet; update chart; work on budget; call to CPA; email to Ed Garland	2.90 340.00/hr	986.00
Calls with Leigh Ann Flynn on CWW & Wade, LLC document issues; emails of documents; discussion concerning entities; notes to chart; review Notes and Deeds to Secure Debt.	3.40 340.00/hr	1,156.00
8/2/2012 Prepare and send corporate document package to Leigh Ann Flynn. Draft letters and file remainder of conversion documents with Lee, Worth and Dougherty Counties	3.10 240.00/hr	744.00
Call with Leigh Ann Flynn; meeting with Donna Young; follow up on tax returns.	0.40 340.00/hr	136.00
8/3/2012 E-mail to Albany, Georgia Counsel on promissory note and deed to secure debt; meeting with Donna Young on tax payments; update spreadsheet for tax return status, and amounts paid and provided Garland; coordinate tax return filings for available and funded returns.	3.90 340.00/hr	1,326.00

Christopher Whitman

Page 2

	<u>Hrs/Rate</u>	<u>Amount</u>
8/3/2012 Filed all available returns, reviewed returns determined that the reasonable cost statement as prepared was insufficient for corporate filings and requested Lisa Mittelstadt to prepare updated reasonable cost statement. Coordinated filing by certified mail.	3.20 340.00/hr	1,088.00
8/6/2012 Updated spreadsheet. E-mailed all related parties on filing status and returns issues; update client chart.	0.90 340.00/hr	306.00
8/7/2012 Re-file in Lee County.	0.40 240.00/hr	96.00
8/9/2012 Two calls with Ms. Flynn; e-mail with Lisa Mittelstadt regarding 2010 employment tax returns.	0.70 340.00/hr	238.00
Work on status letter format.	1.10 340.00/hr	374.00
8/10/2012 Complete extensive status memorandum as requested by Ed Garland, including appendix for status of all tax returns; hand delivery of the memorandum; communications with Ms. Flynn related to operating agreement for management company; e-mail to Ms. Flynn; update chart.	3.10 340.00/hr	1,054.00
8/14/2012 Prepare Amendment to Articles of Incorporation of Albany Oil Mill, Inc.; prepare shareholders and directors minutes; prepare letter to Secretary of State.	3.00 340.00/hr	1,020.00
Emails with Leigh Ann. Review Amendment of OA of Albany LP Management.	0.40 240.00/hr	96.00
8/15/2012 Research on Amendments that change par value and classes of issued stock. Draft conversion language. Review and make changes to Articles of Amendment. Review Resolutions.	1.60 240.00/hr	384.00
Post-all sales and transfers current; update chart; review additions to articles of amendment related to modification and share classes and par value allocations.	1.10 340.00/hr	374.00

Christopher Whitman

Page 3

	<u>Hrs/Rate</u>	<u>Amount</u>
8/17/2012 Update files with Conversions filed with real estate records of Dougherty and Lee Counties.	0.40 240.00/hr	96.00
8/20/2012 Call from Ed Garland asking for status update.	0.30 240.00/hr	72.00
8/22/2012 Review of tax filing matters and returns with CPA; notes to file.	1.10 340.00/hr	374.00
Client meeting prep. Client meeting.	2.30 240.00/hr	552.00
Prepare for meeting; meeting with CPA, Ed Garland, and client related to tax and related matters; follow-up at Ed Garland request to prepare updated tax return compliance, chart; e-mails and calls with Ann Leigh Flynn.	3.30 340.00/hr	1,122.00
8/23/2012 Travel to/from IRS. Obtain 2010 United Industrial return from IRS. Determine if extensions were filed for 2011 under either EIN.	2.30 240.00/hr	552.00
8/27/2012 Client meeting prep. Client meeting.	0.90 240.00/hr	216.00
Meeting with client and CPA related to outstanding tax returns for the individuals and entities; notes to chart. Planning for filing; follow-up related to the outstanding loan documents and proposed borrowing; advised not to disclose tax returns are complete loan applications without the approval of Ed Garland.	1.50 340.00/hr	510.00
8/28/2012 Coordinate filing of 2009 state and federal amended individual returns and 2010 state and federal amended United Industrial returns; update return chart; update case chart.	1.90 340.00/hr	646.00
8/31/2012 Prepare updated tax return chart and update client folder for Ed Garland; provide Ed with updates.	0.90 340.00/hr	306.00
For professional services rendered	49.00	\$15,000.00

Christopher Whitman

Page 4

Additional Charges :

	<u>Amount</u>
8/1/2012 Federal Express to client (July 9, 2012)	25.95
Federal Express return to Ron from client. (July 11, 2012)	19.45
Clerk of Superior Court filing fee.	24.00
8/2/2012 Clerk of Superior Court filing fee.	22.00
Clerk of Superior Court filing fee.	22.00
Clerk of Superior Court filing fee.	24.00
Clerk of Superior Court filing fee.	24.00
Total additional charges	<u>\$161.40</u>
Total amount of this bill	<u>\$15,161.40</u>
Previous balance	\$12,555.00
Accounts receivable transactions	
8/8/2012 Payment - thank you (paid by Garland). Check No. 66987	(\$12,555.00)
Total payments and adjustments	<u>(\$12,555.00)</u>
Balance due	<u><u>\$15,161.40</u></u>

Please contact me if you have any questions concerning your bill. Please place the invoice number on your check and **MAKE CHECKS PAYABLE TO DOUGLAS R. THOMPSON.**

If you would like to pay your bill by credit card, please contact us as 404-365-5682 or return this invoice with

Thompson & Singer, P.A.
 3151 Maple Dr., N.E.
 Atlanta, GA 30305

Invoice submitted to:

Christopher Whitman
 3729 Georgia Highway 33 S
 Sylvester, GA 31791

November 06, 2012

In Reference To: Multiple Properties

Invoice # 57617

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
10/1/2012 Review 1040 and all attachments; emails with CPA; review current insert on reasonable cause and rewrite to accommodate current issues.	3.10 340.00/hr	1,054.00
10/2/2012 Review information related to 2011 Form 1040 Mr. and Mrs. Whitman. Two phone calls with Lisa Mittelstadt.	1.30 240.00/hr	312.00
10/3/2012 Prepare for client meeting. Meeting with Mr. and Mrs. Whitman, Lisa Mittelstadt and Ed Garland. Organize documents obtained a client meeting and discuss with DRT.	2.60 240.00/hr	624.00
10/5/2012 Multiple calls with Leigh Ann Flynn. Call to DRT. United Industrial (Inc. & L.P.) research.	0.70 240.00/hr	168.00
10/10/2012 Work on schematic and transaction sheet for Ed Garland; submit 2011 individual tax returns for filing; meeting with Ed Garland; review and update transactional documents provided by local counsel; update chart.	4.70 340.00/hr	1,598.00

Christopher Whitman

Page 2

	<u>Hrs/Rate</u>	<u>Amount</u>
10/12/2012 Letter to Ed Garland with requested memoranda concerning undertakings, transactions and tax return status; letter to CPA to develop Excel spreadsheet data for installment agreement (Form 433 A and B).	1.80 340.00/hr	612.00
10/23/2012 Review and include on tax chart October 10, 2012 additional penalty and interest assessments; telephone call with ACS (Steve Buchanan) and negotiate additional 90 day extension for any further collection action to allow a revenue officer to be identified and named; meeting with Ed Garland concerning abatement of collection and status of assessments.	1.90 340.00/hr	646.00
For professional services rendered	16.10	\$5,014.00
Previous balance		\$1,766.75
Balance due		<u>\$6,780.75</u>

Please contact me if you have any questions concerning your bill. Please place the invoice number on your check and **MAKE CHECKS PAYABLE TO DOUGLAS R. THOMPSON.**

If you would like to pay your bill by credit card, please contact us as 404-365-5682 or return this invoice with the following information: _____ (credit card number) with _____ (4 digit code),
 _____ (name on credit card),
 _____ (address on credit card), and ____ / ____ (expiration date).

Invoice submitted to:

Christopher Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

June 06, 2014

In Reference To: Multiple Properties
Invoice # 59243

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
5/1/2014 Review CDP determination letters.	1.20 395.00/hr	474.00
5/5/2014 Review of all Form 906 drafts prepared by JEM; telephone conference with Pat Kukla; prepare letter and package to Pat Kukla related to abatement of CDP Determination statute of limitations and potential amendment to Determination related to establishing an agreed hierarchy of lien enforcement.	2.50 395.00/hr	987.50
5/19/2014 Call with District Counsel's office on Tax Court notice; call to Pat Kukla.	0.60 395.00/hr	237.00
5/20/2014 Telephone calls and emails to Pat Kukla at the Internal Revenue Service; initial compilation of all outstanding US Tax Court and Collection Due Process Hearing status cases.	1.50 395.00/hr	592.50
5/21/2014 Prepare spreadsheet showing each year, taxpayer and case or administrative filing status; telephone call to District Counsel's office; telephone call with Pat Kukla at the Atlanta Appeals Office; Telephone Call with Jeanette West, the revenue officer in the Albany, Georgia office, of the Internal Revenue Service; review Form 12257 proposed by Pat Kukla; meeting with Don Samuel to review the specific language on the Form 12257; telephone call with client to review language and discuss possible settlement of the current Due Process Hearing and US Tax Court proceedings based on the proposed Form 12257 language; follow-up on settlement of all outstanding tax balances, including the 2012 year Form 941 claims; annotate each applicable file with the proposed settlement language and contact notes.	7.30 395.00/hr	2,883.50
5/27/2014 Telephone call to Ashley Smith at IRS District Counsel's office; review Forms 12257 for individual liability for open years and trust account periods for Rebecca and Chris Whitman; email to Rebecca and Chris Whitman, with instructions to return forms by scan and Federal Express; telephone call with Janetta West concerning conditional 2012 tax year trust account final liabilities	5.00 395.00/hr	1,975.00

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Christopher Whitman

Page 2

	<u>Hrs/Rate</u>	<u>Amount</u>
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for United Industrial of Georgia, Inc.; update and annotate for each of the appropriate tax files.

5/28/2014	Phone call from Lisa Mittelstadt to discuss client's tax returns and estimated payments moving forward; review restraining order sent from Lisa.	0.40 195.00/hr	78.00
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5/29/2014	Follow up on equipment seizure and likely impact on tax court case and current pending audit matters.	0.60 395.00/hr	237.00
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For professional services rendered

19.10	\$7,464.50
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Additional Charges :

5/5/2014	Postage - Atlanta Appeals Office		5.44
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5/23/2014	Fed Ex		20.39
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5/29/2014	Case Initiation Fee - Asset Receivership		35.00
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Total additional charges

\$60.83

Total amount of this bill

\$7,525.33

Previous balance

\$5,206.06

Accounts receivable transactions

5/30/2014	Payment - thank you. Check No. 1023		(\$5,206.06)
-----------	-------------------------------------	--	--------------

Total payments and adjustments

(\$5,206.06)

Balance due

\$7,525.33

To pay your bill by **CHECK**, please return a check payable to **Thompson Singer**, 3151 Maple Drive, NE, Atlanta, Georgia 30305 (include your invoice number).

To pay your bill by **CREDIT CARD**, please contact us at 404-365-5682 or return your invoice to Thompson Singer, 3151 Maple Drive, NE, Atlanta, Georgia 30305 with the following information:

(Circle) AMEX MASTER CARD DISCOVER VISA

Name on Credit Card: _____

Credit Card Number: _____

Expiration Date: _____ CVV (3 or 4 digits): _____



Customer Copy Not Negotiable

Official Check

64-79/611

6033100608

Fraud Protected

by Positive Pay

Date

Initials (type)

Center

Purchaser

Chris Whitman

PAY

\$ 7525.33

To the
Order
of

Thompson & Singer
Attorney at Law

SunTrust Banks, Inc. by its Authorized Agent
SunTrust Bank

Non-Negotiable

Payable at SunTrust Bank

Authorized Signature

⑈6033100608⑈

Thompson Singer
Attorneys at Law
3151 Maple Drive, NE
Atlanta, Georgia 30305

Invoice submitted to:

Christopher Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

August 08, 2014

In Reference To: Multiple Properties
Invoice # 59438

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
7/2/2014 Review and finalize USTC decision document; discussions with client; forward documents to IRS counsel for resolution of USTC matter; notes to file.	1.50 395.00/hr	592.50
7/18/2014 Review and file USTC decision, with copy to client; review and forward CDP Hearing agreement for United Industrial of Georgia Inc. To client for execution and return, calendar, returning filing with Pat Kukla.	1.20 395.00/hr	474.00
7/24/2014 Review and file 2012 form 12257 related to United Industrial of Georgia, Inc.	0.80 395.00/hr	316.00
7/25/2014 Final executed (IRS approval) for Chris Whitman, Rebecca Whitman and joint return issues; post the same.	0.80 395.00/hr	316.00
For professional services rendered	4.30	\$1,698.50
Previous balance		\$10,820.33
Accounts receivable transactions		
7/7/2014 Payment - thank you. Check No. 6033100608		(\$7,525.33)
Total payments and adjustments		(\$7,525.33)
Balance due		\$4,993.50

To pay your bill by **CHECK**, please return a check payable to **Thompson Singer**, 3151 Maple Drive, NE, Atlanta, Georgia 30305 (include your invoice number).

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Christopher Whitman

Page 2

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Name on Credit Card: _____

Credit Card Number: _____

Expiration Date: _____ CVV (3 or 4 digits): _____

Credit Card Address: _____

City: _____ State: _____ ZIP Code: _____

*Please note that 18% per annum interest is added to any bills which are not paid after thirty (30) days.

Christopher Whitman

Page 3

August 08, 2014

In Reference To: Whitman - Tax POA's - 12.151

Invoice # 59439

Additional Charges :

	<u>Amount</u>
7/18/2014 Fed Ex - US Tax Court	43.56
Total additional charges	\$43.56
Balance due	\$43.56

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To pay your bill by **CREDIT CARD**, please contact us at 404-365-5682 or return your invoice to Thompson Singer, 3151 Maple Drive, NE, Atlanta, Georgia 30305 with the following information:

(Circle) AMEX MASTER CARD DISCOVER VISA

Name on Credit Card: _____

Credit Card Number: _____

Expiration Date: _____ CVV (3 or 4 digits): _____

Credit Card Address: _____

City: _____ State: _____ ZIP Code: _____

*Please note that 18% per annum interest is added to any bills which are not paid after thirty (30) days.

Christopher Whitman

Page 4

August 08, 2014

In Reference To: Whitman - United Industrial - Tax Court - 13.140

Invoice # 59440

Additional Charges :

	<u>Amount</u>
7/18/2014 Fed Ex - Dep of Treasury	17.57
Total additional charges	\$17.57
Balance due	\$17.57

To pay your bill by **CHECK**, please return a check payable to **Thompson Singer**, 3151 Maple Drive, NE, Atlanta, Georgia 30305 (include your invoice number).

To pay your bill by **CREDIT CARD**, please contact us at 404-365-5682 or return your invoice to Thompson Singer, 3151 Maple Drive, NE, Atlanta, Georgia 30305 with the following information:

(Circle) AMEX MASTER CARD DISCOVER VISA

Name on Credit Card: _____

Credit Card Number: _____

Expiration Date: _____ CVV (3 or 4 digits): _____

Credit Card Address: _____

City: _____ State: _____ ZIP Code: _____

*Please note that 18% per annum interest is added to any bills which are not paid after thirty (30) days.

Thompson Singer
Attorneys at Law
3151 Maple Drive, NE
Atlanta, Georgia 30305

Invoice submitted to:

Christopher Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

Project Billing Summary

	<u>Fees/ Costs</u>	<u>Payments/ Credits/ Refunds</u>	<u>Prev. Bal/ New Chgs/ Pm/Cr/Ref/ New Bal</u>
August 08, 2014			
In Reference To: Multiple Properties			
Invoice # 59438			
	\$1,698.50	(\$7,525.33)	\$10,820.33
	\$0.00	\$0.00	\$1,698.50
		\$0.00	(\$7,525.33)
			\$4,993.50
August 08, 2014			
In Reference To: Whitman - Tax POA's - 12.151			
Invoice # 59439			
	\$0.00	\$0.00	\$0.00
	\$43.56	\$0.00	\$43.56
		\$0.00	\$0.00
			\$43.56
August 08, 2014			
In Reference To: Whitman - United Industrial - Tax Court - 13.140			
Invoice # 59440			
	\$0.00	\$0.00	\$0.00
	\$17.57	\$0.00	\$17.57
		\$0.00	\$0.00
			\$17.57

3151 Maple Dr., N.E.
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Christopher Whitman

Page 2

	<u>Fees/ Costs</u>	<u>Payments/ Credits/ Refunds</u>	<u>Prev. Bal/ New Chgs/ Pm/Cr/Ref/ New Bal</u>
GRAND TOTAL	<u>\$1,698.50</u>	<u>(\$7,525.33)</u>	<u>\$10,820.33</u>
	\$61.13	\$0.00	\$1,759.63
		\$0.00	(\$7,525.33)
			<u><u>\$5,054.63</u></u>

Thompson Singer
Attorneys at Law
3151 Maple Drive, NE
Atlanta, Georgia 30305

Invoice submitted to:

Christopher Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

September 10, 2014

In Reference To: Multiple Properties
Invoice # 59555

	Amount
Previous balance	\$4,993.50
Balance due	\$4,993.50

To pay your bill by **CHECK**, please return a check payable to **Thompson Singer**, 3151 Maple Drive, NE, Atlanta, Georgia 30305 (include your invoice number).

To pay your bill by **CREDIT CARD**, please contact us at 404-365-5682 or return your invoice to Thompson Singer, 3151 Maple Drive, NE, Atlanta, Georgia 30305 with the following information:

(Circle) AMEX MASTER CARD DISCOVER VISA

Name on Credit Card: _____

Credit Card Number: _____

Expiration Date: _____ CVV (3 or 4 digits): _____

Credit Card Address: _____

City: _____ State: _____ ZIP Code: _____

*Please note that 18% per annum interest is added to any bills which are not paid after thirty (30) days.

3151 Maple Dr., N.E.
Atlanta, GA 30305
(404)365-5682

Christopher Whitman

Page 2

September 10, 2014

In Reference To: Whitman - Tax POA's - 12.151
 Invoice # 59556

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
8/7/2014 Called Dan Bennett, assistant US attorney in Macon at 478-752-3511. Call in regard to Temporary Restraining Order issued in case 1:14-CR-1, which at paragraph 11. Prohibited contact with for entry into the offices of RGB-The Anderson Company.	0.50 395.00/hr	197.50
8/11/2014 Discussions with JEM.	0.20 295.00/hr	59.00
8/20/2014 Kristin Hoy at IRS 229-430-8418, extension 31 LMTC; notes to file on issues.	0.50 395.00/hr	197.50
8/21/2014 Calls to AUSA on accounting records, call back for DOJ in DC.	0.50 395.00/hr	197.50
8/22/2014 Call to DOJ/Darrin McCullough, Esq. 202-616-2255; agreement on behalf of the DOJ to provide the documents; meeting with JEM to have him obtain the required document list from the CPA; update chart with contact information for the DOJ.	1.00 395.00/hr	395.00
For professional services rendered	2.70	\$1,046.50
Previous balance		\$43.56
Balance due		\$1,090.06

To pay your bill by **CHECK**, please return a check payable to **Thompson Singer**, 3151 Maple Drive, NE, Atlanta, Georgia 30305 (include your invoice number).

To pay your bill by **CREDIT CARD**, please contact us at 404-365-5682 or return your invoice to Thompson Singer, 3151 Maple Drive, NE, Atlanta, Georgia 30305 with the following information:

(Circle) AMEX MASTER CARD DISCOVER VISA

Name on Credit Card: _____

Credit Card Number: _____

Expiration Date: _____ CVV (3 or 4 digits): _____

Christopher Whitman

Page 3

Credit Card Address: _____

City: _____ State: _____ ZIP Code: _____

*Please note that 18% per annum interest is added to any bills which are not paid after thirty (30) days.

Christopher Whitman

Page 4

September 10, 2014

In Reference To: Whitman - United Industrial - Tax Court - 13.140
 Invoice # 59557

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
8/11/2014 Phone call with IRS - Ms. Williams (manager of Ms. West, who is out on maternity leave); locate 2012 1st and 2nd quarter employer tax returns for United Industrial of Georgia; Locate Part 1 and Part 2 to Form 2751; Fax requested documents to Ms. Williams.	0.70 195.00/hr	136.50
For professional services rendered	0.70	\$136.50
Previous balance		\$17.57
Balance due		\$154.07

To pay your bill by **CHECK**, please return a check payable to **Thompson Singer**, 3151 Maple Drive, NE, Atlanta, Georgia 30305 (include your invoice number).

To pay your bill by **CREDIT CARD**, please contact us at 404-365-5682 or return your invoice to Thompson Singer, 3151 Maple Drive, NE, Atlanta, Georgia 30305 with the following information:

(Circle) AMEX MASTER CARD DISCOVER VISA

Name on Credit Card: _____

Credit Card Number: _____

Expiration Date: _____ CVV (3 or 4 digits): _____

Credit Card Address: _____

City: _____ State: _____ ZIP Code: _____

*Please note that 18% per annum interest is added to any bills which are not paid after thirty (30) days.

Thompson Singer
Attorneys at Law
3151 Maple Drive, NE
Atlanta, Georgia 30305

Invoice submitted to:

Christopher Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

Project Billing Summary

	Fees/ Costs	Payments/ Credits/ Refunds	Prev. Bal/ New Chgs/ Pm/Cr/Ref/ New Bal
September 10, 2014			
In Reference To: Multiple Properties			
Invoice # 59555			
	\$0.00	\$0.00	\$4,993.50
	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00
			\$4,993.50
September 10, 2014			
In Reference To: Whitman - Tax POA's - 12.151			
Invoice # 59556			
	\$1,046.50	\$0.00	\$43.56
	\$0.00	\$0.00	\$1,046.50
		\$0.00	\$0.00
			\$1,090.06
September 10, 2014			
In Reference To: Whitman - United Industrial - Tax Court - 13.140			
Invoice # 59557			
	\$136.50	\$0.00	\$17.57
	\$0.00	\$0.00	\$136.50
		\$0.00	\$0.00
			\$154.07

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Christopher Whitman

Page 2

	<u>Fees/ Costs</u>	<u>Payments/ Credits/ Refunds</u>	<u>Prev. Bal/ New Chgs/ Pm/Cr/Ref/ New Bal</u>
GRAND	\$1,183.00	\$0.00	\$5,054.63
TOTAL	\$0.00	\$0.00	\$1,183.00
		\$0.00	\$0.00
			<u>\$6,237.63</u>

Thompson Singer
Attorneys at Law
3151 Maple Drive, NE
Atlanta, Georgia 30305

Invoice submitted to:

Christopher Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

November 06, 2014

In Reference To: Multiple Properties
Invoice # 59796

Additional Charges :

	<u>Amount</u>
10/24/2014 Fed Ex	13.54
Total additional charges	\$13.54
Balance due	\$13.54

To pay your bill by **CHECK**, please return a check payable to **Thompson Singer**, 3151 Maple Drive, NE, Atlanta, Georgia 30305 (include your invoice number).

To pay your bill by **CREDIT CARD**, please contact us at 404-365-5682 or return your invoice to Thompson Singer, 3151 Maple Drive, NE, Atlanta, Georgia 30305 with the following information:

(Circle) AMEX MASTER CARD DISCOVER VISA

Name on Credit Card: _____

Credit Card Number: _____

Expiration Date: _____ CVV (3 or 4 digits): _____

Credit Card Address: _____

City: _____ State: _____ ZIP Code: _____

*Please note that 18% per annum interest is added to any bills which are not paid after thirty (30) days.

3151 Maple Dr., N.E.
Atlanta, GA 30305
(404)365-5682

Christopher Whitman

Page 2

November 06, 2014

In Reference To: Whitman - Tax POA's - 12.151

Invoice # 59797

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
10/1/2014 Phone call from Lisa Mittelstadt re: 2013 tax returns; review 2013 tax returns.	0.20 195.00/hr	39.00
10/22/2014 Call from Kristin Hoy at IRS on abatement of non-filing; notes to file; call / email on abatement matter.	1.00 395.00/hr	395.00
10/31/2014 Kristin Hoy call; dictate notes to file.	0.50 395.00/hr	197.50
For professional services rendered	1.70	\$631.50
Previous balance		\$10,360.56
Balance due		\$10,992.06

To pay your bill by **CHECK**, please return a check payable to **Thompson Singer**, 3151 Maple Drive, NE, Atlanta, Georgia 30305 (include your invoice number).

To pay your bill by **CREDIT CARD**, please contact us at 404-365-5682 or return your invoice to Thompson Singer, 3151 Maple Drive, NE, Atlanta, Georgia 30305 with the following information:

(Circle) AMEX MASTER CARD DISCOVER VISA

Name on Credit Card: _____

Credit Card Number: _____

Expiration Date: _____ CVV (3 or 4 digits): _____

Credit Card Address: _____

City: _____ State: _____ ZIP Code: _____

*Please note that 18% per annum interest is added to any bills which are not paid after thirty (30) days.

Christopher Whitman

Page 3

November 06, 2014

In Reference To: Whitman - United Industrial - Tax Court - 13.140
Invoice # 59798

	<u>Amount</u>
Previous balance	\$154.07
Balance due	\$154.07

To pay your bill by **CHECK**, please return a check payable to **Thompson Singer**, 3151 Maple Drive, NE, Atlanta, Georgia 30305 (include your invoice number).

To pay your bill by **CREDIT CARD**, please contact us at 404-365-5682 or return your invoice to Thompson Singer, 3151 Maple Drive, NE, Atlanta, Georgia 30305 with the following information:

(Circle) AMEX MASTER CARD DISCOVER VISA

Name on Credit Card: _____

Credit Card Number: _____

Expiration Date: _____ CVV (3 or 4 digits): _____

Credit Card Address: _____

City: _____ State: _____ ZIP Code: _____

*Please note that 18% per annum interest is added to any bills which are not paid after thirty (30) days.

Thompson Singer
Attorneys at Law
3151 Maple Drive, NE
Atlanta, Georgia 30305

Invoice submitted to:

Christopher Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

Project Billing Summary

	Fees/ Costs	Payments/ Credits/ Refunds	Prev. Bal/ New Chgs/ Pm/Cr/Ref/ New Bal
November 06, 2014			
In Reference To: Multiple Properties			
Invoice # 59796			
	\$0.00	\$0.00	\$0.00
	\$13.54	\$0.00	\$13.54
		\$0.00	\$0.00
			\$13.54
November 06, 2014			
In Reference To: Whitman - Tax POA's - 12.151			
Invoice # 59797			
	\$631.50	\$0.00	\$10,360.56
	\$0.00	\$0.00	\$631.50
		\$0.00	\$0.00
			\$10,992.06
November 06, 2014			
In Reference To: Whitman - United Industrial - Tax Court - 13.140			
Invoice # 59798			
	\$0.00	\$0.00	\$154.07
	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00
			\$154.07

3151 Maple Dr., N.E.
Atlanta, GA 30305
(404)365-5682

Christopher Whitman

Page 2

	<u>Fees/ Costs</u>	<u>Payments/ Credits/ Refunds</u>	<u>Prev. Bal/ New Chgs/ Pm/Cr/Ref/ New Bal</u>
GRAND TOTAL	\$631.50	\$0.00	\$10,514.63
	\$13.54	\$0.00	\$645.04
		\$0.00	\$0.00
			<u><u>\$11,159.67</u></u>



134471

DATE: 11/12/14

REMITTER: WHITMAN

TO: THOMPSON SINGER

BRANCH:	0004
ORIGINATOR:	
TIME:	2:34:52
CK AMT:	\$8,000.00
FEE AMT:	\$.00
TOTAL:	\$8,000.00

NON-NEGOTIABLE



134471

DATE: 11/12/14

REMITTER: WHITMAN

TO: THOMPSON SINGER

BRANCH:	0004
ORIGINATOR:	
TIME:	2:36:38
CK AMT:	\$3,200.00
FEE AMT:	\$.00
TOTAL:	\$3,200.00

NON-NEGOTIABLE



Invoice submitted to:

Christopher Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

January 07, 2015

In Reference To: Whitman - Tax POA's - 12.151
Invoice # 60033

	Amount
Previous balance	\$749.67
Balance due	\$749.67

To pay your bill by **CHECK**, please return a check payable to **Thompson Singer**, 3151 Maple Drive, NE, Atlanta, Georgia 30305 (include your invoice number).

To pay your bill by **CREDIT CARD**, please contact us at 404-365-5682 or return your invoice to Thompson Singer, 3151 Maple Drive, NE, Atlanta, Georgia 30305 with the following information:

(Circle) AMEX MASTER CARD DISCOVER VISA

Name on Credit Card: _____

Credit Card Number: _____

Expiration Date: _____ CVV (3 or 4 digits): _____

Credit Card Address: _____

City: _____ State: _____ ZIP Code: _____

*Please note that 18% per annum interest is added to any bills which are not paid after thirty (30) days.

Albany Oil Mill, Inc.

Thompson Singer Attorneys At Law

Inv# 60033

1/20/2015

14730

749.67

PAYMENT
RECORD

Oil Mill Checking

Whitman / Inv# 60033

749.67

29702 640676 (2/13)



017851

Rev 11/11



DOUGLAS R. THOMPSON
JANICE SINGER-CAPEK
BAXTER L. THOMPSON
JARRETT E. MARTIN

rthompson@thompsonsinger.com
jsinger@thompsonsinger.com
bthompson@thompsonsinger.com
jmartin@thompsonsinger.com

January 16, 2015

Chris and Rebecca Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

Re: 2006 – 2012 Tax Planning
Our File: 12.130

Dear Chris and Becky:

As you may recall, we started our representation in 2012, with four (4) goals in mind: (i) affecting full and proper tax reporting for the 2006 through 2012 tax years, (ii) taking procedural steps to shield the assets from third-party claims, other than claims having priority such as restitution under federal law or tax claims, (iii) taking procedural steps to position the assets such that restitution claims would be paid first from the assets (as restitution is not dischargeable) with the remaining liabilities being tax claims, which are dischargeable in bankruptcy under certain conditions, and (iv) accomplishing the above as economically as possible. I believe that we have accomplished each of these goals.

I have enclosed three (3) documents, which graphically show and explain our work. The first document is an Excel spreadsheet, which shows the appropriate taxpayer, returns due on a yearly basis, dates filed, original amounts due, as well as amounts paid (the "Liability Spreadsheet"). The Liability Spreadsheet shows that, of the beginning original liability of \$7,344,985.00, \$6,925,787.27 remains due after making partial payments. The second document is also an Excel spreadsheet, which, by taxpayer, shows the various filing, assessment, tolling, and dischargeability dates for the tax liability, as shown on the Liability Spreadsheet (the "Dischargeability Computation Spreadsheet"). The third document is our January 16, 2015 Memorandum (the "Memorandum"), which provides the legal authority for the determination of the dischargeability dates for the tax liabilities. Copies of the Liability Spreadsheet, Dischargeability Computation Spreadsheet and Memorandum are attached.

The net result of our work is that:

- all of the assets available for payment of any nondischargeable restitution obligation found to be due, will be paid ahead of the tax liability shown above; and
- all of the remaining \$6,925,787.27 of federal tax liability shown above, but for \$440,166.23, will be dischargeable in bankruptcy, in various staged amounts, between July 16, 2015 and July 16, 2017.

Chris & Rebecca Whitman

Page 2

January 16, 2015

We do understand that this has been a long and arduous process. And, we appreciate the patience and hard work, which both of you have displayed. Most of all, we wanted to develop a plan which would allow you to have an opportunity for a fresh start and new life after getting through your current challenges. We are honored to have had some small role in making that happen.

I encourage you to contact me if you have any questions.

Best Personal Regards,



Douglas Thompson

Enclosures:
12.130 Status Letter.docx

Christopher Whitman

Page 7

March 09, 2015

In Reference To: Whitman - Tax POA's - 12.151
 Invoice # 60648

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
2/6/2015 Calls with Lee Ann Flynn; research on entities.	0.50 425.00/hr	212.50
Meeting with DRT; phone correspondence with Leigh Ann Flynn; review United Industrial of Georgia, Inc., CWW & Wade, LLC, and ZBK documents.	0.70 245.00/hr	171.50
2/17/2015 Call from ETMG on assets available for protection.	1.50 425.00/hr	637.50
2/18/2015 Calls and data compilation for ETMG.	1.50 425.00/hr	637.50
Research tax liens and Department of Justice forfeiture filings on all Whitman properties to determine if any are free of DOJ and IRS claims, if any are subject to solely IRS claims, and to determine if any are solely subject to DOJ claims; research rental properties to determine which properties produce greatest revenue; research properties identified by Ed Garland; multiple meetings with DRT; phone call to Ed.	4.60 245.00/hr	1,127.00
For professional services rendered	8.80	\$2,786.00
Previous balance		\$1,781.00
Balance due		\$4,567.00

To pay your bill by **CHECK**, please return a check payable to **Thompson Singer**, 3151 Maple Drive, NE, Atlanta, Georgia 30305 (include your invoice number).

To pay your bill by **CREDIT CARD**, please contact us at 404-365-5682 or return your invoice to Thompson Singer, 3151 Maple Drive, NE, Atlanta, Georgia 30305 with the following information:

(Circle) AMEX MASTER CARD DISCOVER VISA

Name on Credit Card: _____

Credit Card Number: _____

Expiration Date: _____ CVV (3 or 4 digits): _____

Thompson & Singer, P.A.
 3151 Maple Dr., N.E.
 Atlanta, GA 30305

Invoice submitted to:
 Christopher Whitman
 3729 Georgia Highway 33 S
 Sylvester, GA 31791

January 04, 2013

In Reference To: Multiple Properties

Invoice # 57784

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
12/1/2012 Calls with local counsel in various matter; emails and calls with Ed Garland; update tax spreadsheet for latest assessments and email to Ed Garland.	2.60 340.00/hr	884.00
12/10/2012 Call with Bob Margeson on scrap metal business, tax reporting and sale of assets.	0.90 340.00/hr	306.00
Data and comments into master file; email to CPA on "Shelby James" payments; notes to file.	0.70 340.00/hr	238.00
12/27/2012 Returned call to revenue officer West at 229-430-7776 X 12... Left message to call....12/27/2012 3:24 PM	0.30 340.00/hr	102.00
Call to revenue officer Ward	0.30 340.00/hr	102.00
For professional services rendered	4.80	\$1,632.00
Previous balance		\$6,780.75

Christopher Whitman

Page 2

Balance due

Amount

\$8,412.75

Please contact me if you have any questions concerning your bill. Please place the invoice number on your check and **MAKE CHECKS PAYABLE TO DOUGLAS R. THOMPSON.**

If you would like to pay your bill by credit card, please contact us as 404-365-5682 or return this invoice with the following information: _____ (credit card number) with _____ (4 digit code),
_____ (name on credit card),
_____ (address on credit card), and ____/____ (expiration date).

Effective January 1, 2013, our new rate structure will be \$295.00 per hour for associates and \$395.00 per hour for partners. We are ever mindful of our clients' investment in our services and will continue to work to provide quality representation in a cost effective manner.

Thompson & Singer, P.A.
3151 Maple Dr., N.E.
Atlanta, GA 30305

Invoice submitted to:
Christopher Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

pd. ck

February 04, 2013

In Reference To: Multiple Properties

Invoice # 57863 pd. ck # 1051 cww: Wade II, L.P.

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
1/4/2013 Follow-up from Ed Garland's office on additional assessments in regard to Whitman matters; call to revenue officer West (LMTC).	0.70 395.00/hr	276.50
1/7/2013 Telephone call with local counsel concerning related party mortgage interest payments and preparation of fair market value lease for client's daughter .	0.30 395.00/hr	118.50
Telephone conference with Ms. West at the Internal Revenue Service in regard to United Industrial of Georgia, Inc.; Confirmation Letter to Ed Garland; fax to Ms. West of Form 2848 the 2008 through 2011 tax years; prepare Form 2848 for the 2012 and 2013 tax years; telephone call to Lisa Mittlestadt in regard to her assistance in preparing a Form 433-B and developing a chart of assets to satisfy outstanding tax liabilities; open collection file.	2.60 395.00/hr	1,027.00
1/8/2013 Two calls, three faxes with Ms. West at the Internal Revenue Service; call to CPA; request 433-A and 433-B from CPA; telephone call with CPA; letter to CPA; UCC-1 search on entity per IRS request; emails to Ed Garland/calendar delivery; emails to client and request compilation of information for revenue officer from client; assigned duties for all delivery; review existence of assets for disclosure.	7.50 395.00/hr	2,962.50

Christopher Whitman

Page 2

	<u>Hrs/Rate</u>	<u>Amount</u>
1/14/2013 Review and compile data requested by revenue agent West; telephone calls with CPA; telephone call to client; update spreadsheet for required disclosure.	4.20 395.00/hr	1,659.00
1/15/2013 Calls with CPA; negotiations with IRS related to extension of time for deliveries related to Form 433-A for corporate officers; develop sheet for ownership related to requested IRS deliveries; telephone calls and emails with CPA on refocus on data for disclosures; obtain and forward for copying all American Express invoices for the audit; update delivery spreadsheet for data; telephone call with revenue officer to discuss scope of deliveries and plan potential Code Section 6672 conference.	3.60 395.00/hr	1,422.00
1/16/2013 Meeting with CPA.	0.40 295.00/hr	118.00
Meeting with CPA; telephone call with client; telephone calls to Revenue Officer; continue compilations related to United Industrial of Georgia, Inc.; review real estate and work on transaction spreadsheet; emails to CPA to allow computations related to separate properties owned by various entities; update property list; review and apply emails from local counsel.	4.50 395.00/hr	1,777.50
1/18/2013 Emails and discussions with local counsel concerning spreadsheets of properties and offer for wholesale acquisition of all Whitman investment properties; emails to Atlanta counsel and notes to file.	0.90 395.00/hr	355.50
1/22/2013 Emails and calls with local counsel related to additional spreadsheet data as well as second offer at 70% for Albany properties; emails from Ed Garland; call from IRS revenue officer on scheduling.	1.80 395.00/hr	711.00
Conference and work with CPA on accounting and Form 433 matters; update additional deliveries for "trucking account" newly discovered; numerous calls to revenue officer West; notes to file.	3.10 395.00/hr	1,224.50
1/23/2013 Telephone call with revenue officer West; telephone call to client; prepare for the Internal Revenue Service interview with clients; conference with Ed Garland concerning scope of interview and limitations; telephone call with client an Ed Garland related to the disposition of assets; telephone call with CPA; continue	3.60 395.00/hr	1,422.00

Christopher Whitman

Page 3

	<u>Hrs/Rate</u>	<u>Amount</u>
negotiations with revenue officer related to proposed interview and hearing; advise revenue officer of consent to Code Section 6672 liability; revoke consent to interview; advise client and Ed Garland; notes to file.		
1/24/2013 Review primary and secondary sources on CDP hearings related to the most recent Notice of Intent to Levy the property of United Industrial of Georgia, Inc. Pull Form 12153.	3.20 295.00/hr	944.00
Work on spreadsheet update and include non-assessment filed returns to establish current totals; email new spreadsheet to Ed Garland; meeting with Ed Garland in regard to collection planning processes; consider Collection Due Process Hearing and assign research to BLT; begin compilation of payment plan memorandum; OCGA research; collections research on the latest memorandum from The Office of the National Tax Advocate; additional discussions with Ed Garland concerning collection planning; work on additional draft of Memorandum.	6.70 395.00/hr	2,646.50
1/25/2013 Complete Memorandum related to collection planning; letter to Ed Garland with recommendations and Memorandum.	0.90 395.00/hr	355.50
Complete review of materials related to defense of IRS levy. Complete IRS Form 12153 for levy and begin work of supplement.	6.20 295.00/hr	1,829.00
1/28/2013 Conference with Ed Garland and Baxter Thompson related to collection planning; review of Request for Due Process Hearing; second follow-up meeting with Ed Garland and Baxter Thompson concerning planning for additional collection matters based on current proposal; agreement to arrange client meeting; internal discussions related to Robert Margeson's advice concerning sale of real property and his letter supporting the same.	1.80 395.00/hr	711.00
Complete Form 12153 supplement for United Industrial; meeting with Ed Garland and Ron Thompson on CDP hearings and other tax matters.	5.10 295.00/hr	1,504.50
1/30/2013 Search all bank statements for United Logistics looking for statements for January through June of 2012. Found January only.	0.50 100.00/hr	50.00

Christopher Whitman

Page 4

	<u>Hrs/Rate</u>	<u>Amount</u>
1/30/2013 Draft Form 12153 for Lien. Update all supplements. Draft four (4) new Form 2848s. Aid in obtaining United Logistics statements. Complete research related to Form 12153 for Lien.	4.70 295.00/hr	1,386.50
For professional services rendered	62.30	\$22,501.00
Additional Charges :		
1/15/2013 Copies by Document Pros regarding United Industrial.		139.54
1/16/2013 Copies by Document Pros regarding United Industrial.		148.61
1/17/2013 Copies, scans and copies to flash drive by Document Pros.		108.22
1/31/2013 Case initiation fee regarding United Industrial collection.		35.00
Case initiation fee regarding collection planning.		35.00
Case initiation fee regarding real estate assets.		35.00
Total additional charges		<u>\$501.37</u>
Total amount of this bill		<u>\$23,002.37</u>
Previous balance		\$8,412.75
Accounts receivable transactions		
1/31/2013 Payment - thank you. Check No. 67206		(\$8,412.75)
Total payments and adjustments		<u>(\$8,412.75)</u>
Balance due		<u><u>\$23,002.37</u></u>

Thompson & Singer, P.A.
3151 Maple Dr., N.E.
Atlanta, GA 30305

Invoice submitted to:
Christopher Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

March 05, 2013

In Reference To: Multiple Properties

Invoice # 57940

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
2/1/2013 Prepare IRS Form 12153s (Levy and Lien) for Chris and Rebecca individually. Meeting with CPA, ETMG, DRT and the Whitmans. Update files.	4.40 295.00/hr	1,298.00
Preparation for Whitman meeting; work on Form 2848 and review of CDP hearing issues; research on penalties and interest for request from Ed Garland; review and compile data for proposed carry costs and valuations (use of third-party offers); meeting with Whitman's and Ed Garland; meeting with clients and Lisa Mittlestadt; review of material reporting issues including documentation related to Form 433-A; discussions related to equitable versus legal title to vehicles (nominee agreements)	6.30 395.00/hr	2,488.50
2/4/2013 Pull tax research on nominee agreements as discussed with client and CPA; prepare engagement letter; prepare nominee agreement for vehicles and other personally held equipment.	1.58 395.00/hr	624.10
Review law on State Refund Levy CDP filing. Draft cover letter for United Industrial of Georgia filings.	1.60 295.00/hr	472.00
2/5/2013 Search for checks requested by Lisa Mittelstadt.	0.50 100.00/hr	50.00

Christopher Whitman

Page 2

	<u>Hrs/Rate</u>	<u>Amount</u>
2/5/2013 Review Form 433-B and complete CDP request package. Draft supplements to personal Form 12153s. Coordinate signing of Form 433-B by Mrs. Whitman with Mr. Whitman.	3.10 295.00/hr	914.50
Complete tax option memorandum as requested by Ed Garland.	1.30 395.00/hr	513.50
Accept service of Department of Justice forfeiture suit; extensive meetings with Ed Garland and Don Samuel; extensive discussions with Robert Margeson and Leigh Ann Flynn; initial review of pleadings; initial research on tax position related to forfeiture; communications with client.	4.20 395.00/hr	1,659.00
2/6/2013 Scan and email engagement letter to client regarding Nominee Agreement.	0.30 100.00/hr	30.00
Prepare cover letter and mark Nominee Agreement.	0.30 100.00/hr	30.00
Review forfeiture complaint. Meeting with Ed Garland and Ron Thompson to discuss strategy and implications. Review United Industrial Form 433B for forfeited items.	2.10 295.00/hr	619.50
Review of United Industrial of Georgia, Inc. due process hearing filing; discuss same with Ed Garland	0.50 395.00/hr	197.50
Meetings with Ed Garland, Don Samuel; extensive communications with Lisa Mittlestadt in regard to IRS delivery; work on deliveries to Jeanetta West, RO; telephone conversation with Robert Margeson; meeting on the alternative use and competing issues related to claims by the Internal Revenue Service and the Department of Justice.	4.90 395.00/hr	1,935.50
2/7/2013 Draft Assignment, Bill of Sale and Amended and Restated Operating Agreement of Albany Limited Partnership Management, LLC. Conference call with Agent West. Strategy discussions with DRT.	1.30 295.00/hr	383.50

Christopher Whitman

Page 3

	<u>Hrs/Rate</u>	<u>Amount</u>
2/7/2013 Reviews of Forms 433-A and 433-B documents; disclosure meeting with Ed Garland and Don Samuel; telephone calls with Jeanetta West, RO; update delivery letter; Form 433 documents; telephone call with CPA; telephone calls with Ms. Flynn and Mr. Margeson	3.60 395.00/hr	1,422.00
2/8/2013 Two (2) phone conversations with Leigh Ann Flynn regarding financial planning. Call with DRT. Review file.	0.90 295.00/hr	265.50
2/13/2013 Calls and email to Lisa Mittlestadt; review litigation and complaints; meeting with Don Samuel; letter to client regarding non-engagement as to answer of forfeitures; remark Form 433-A; notes to file.	1.30 395.00/hr	513.50
2/14/2013 Work with Lisa Mittlestadt to update Forms 433-A and 433-B; update investment list with additional information; meeting with Ed Garland in regard to coordination of tax and criminal defense issues and discussions related to limitation of tax disclosure as regards preemptive position of criminal defense.	1.60 395.00/hr	632.00
2/15/2013 Letters to client regarding status of tax matter and conference with Ed Garland; update research requirements related to tax matter; meeting with Ed Garland concerning interaction of tax in criminal defense matters.	2.90 395.00/hr	1,145.50
2/19/2013 Review of status letter; update with Ed Garland.	0.60 395.00/hr	237.00
For professional services rendered	<u>43.28</u>	<u>\$15,431.10</u>

Additional Charges :

2/6/2013 Case initiation fee for Uloc II, LLP	35.00
Case initiation fee for Zamekri II, LP.	35.00
Case initiation fee for CWW & Wade II, LP.	35.00
Case initiation fee for United Industrial of Georgia II, LP.	35.00

Christopher Whitman

Page 4

	<u>Amount</u>
2/6/2013 Case initiation fee for Albany Oil Mill II, LP.	35.00
Case initiation fee for Albany Oil Mill, Inc.	35.00
Federal Express to Internal Revenue Service.	18.95
2/8/2013 Federal Express to Internal Revenue Service.	18.95
2/14/2013 Federal Express to client (Sylvester, GA).	30.68
Federal Express to client (Albany, GA).	23.31
2/28/2013 Federal Express to Internal Revenue Service (1/18/2013)	73.75
Federal Express to Internal Revenue Service (1/25/2013)	31.69
Total additional charges	<u>\$407.33</u>
Total amount of this bill	<u>\$15,838.43</u>
Previous balance	\$23,002.37
Accounts receivable transactions	
2/28/2013 Payment - thank you	<u>(\$23,002.37)</u>
Total payments and adjustments	<u>(\$23,002.37)</u>
Balance due	<u><u>\$15,838.43</u></u>

Please contact me if you have any questions concerning your bill. Please place the invoice number on your check and **MAKE CHECKS PAYABLE TO DOUGLAS R. THOMPSON.**

If you would like to pay your bill by credit card, please contact us as 404-365-5682 or return this invoice with

CWW & WADE II, L.P.
P.O. BOX 768
ALBANY, GA 31702

1071

PAY
TO THE
ORDER OF

Douglas R. Thompson

DATE 03/11/2013 64-2065-612

Twenty thousand & 00/100

\$ 20,000.00

FLINT COMMUNITY BANK
Albany, GA 31707 229-903-1400

DOLLARS  Security Features
Include Details on Back.

FOR Inv. # 57940

Rebecca Whitman

⑈00107⑈ ⑆061220654⑆ 0120007646⑈

Thompson & Singer, P.A.
 3151 Maple Dr., N.E.
 Atlanta, GA 30305

Invoice submitted to:
 Christopher Whitman
 3729 Georgia Highway 33 S
 Sylvester, GA 31791

April 05, 2013
 In Reference To: Multiple Properties
 Invoice # 58042

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
3/1/2013 Letters on tax returns, including letter on extensions and halt to 433-A process.	0.90 395.00/hr	355.50
Financial statement and schematic requested GSL.	4.50 395.00/hr	1,777.50
Research on priority of tax liens and lis pendens in federal civil forfeiture case; conf. with ETMG.	1.50 395.00/hr	592.50
3/4/2013 Research finalized on CDP status and extensions (likely will impact if we proceed).	0.60 395.00/hr	237.00
3/18/2013 Tax follow-up and call with revenue officer.	0.60 395.00/hr	237.00
3/25/2013 Follow-up on tax return information and EIN's.	0.30 395.00/hr	118.50
3/26/2013 Work on statement for response to forfeiture complaint as requested by Ed Garland; correlate property ownership with authority and standing to contest forfeiture.	6.50 395.00/hr	2,567.50

Christopher Whitman

Page 2

	<u>Hrs/Rate</u>	<u>Amount</u>
3/26/2013 Located EIN's for Whitman related entities	3.25 100.00/hr	325.00
3/27/2013 Work on statement for response to forfeiture complaint as requested by Ed Garland; correlate property ownership with authority and standing to contest forfeiture; emails with local counsel on title matters.	3.50 395.00/hr	1,382.50
Numerous telephone calls and follow-ups with local counsel regarding title matters; update deliveries to Ed Garland; meetings with Ed Garland paralegal; additional planning related to CDP hearings.	2.10 395.00/hr	829.50
3/28/2013 Draft SS-4's for Zamerki II, LP and ULOC II, LP.	1.50 100.00/hr	150.00
Client meeting. Emails with Leigh Ann Flynn. EIN research. Review and have two (2) SS-4s executed.	1.60 295.00/hr	472.00
Meeting with clients; work with Garland, Samuel & Loeb on claims to forfeiture complaint; conference with Ed Garland.	6.60 395.00/hr	2,607.00
For professional services rendered	33.45	\$11,651.50
Additional Charges :		
3/18/2013 Case initiation fee for Albany Partnership.		35.00
Total additional charges		\$35.00
Total amount of this bill		\$11,686.50
Previous balance		\$15,838.43
Accounts receivable transactions		
3/11/2013 Payment - thank you (by CWW & Wade II, L.P.). Check No. 1071		(\$20,000.00)

Christopher Whitman

Page 3

	<u>Amount</u>
Total payments and adjustments	(\$20,000.00)
Balance due	<u>\$7,524.93</u>

Please contact me if you have any questions concerning your bill. Please place the invoice number on your check and **MAKE CHECKS PAYABLE TO DOUGLAS R. THOMPSON.**

If you would like to pay your bill by credit card, please contact us as 404-365-5682 or return this invoice with the following information: _____ (credit card number) with _____ (4 digit code),
 _____ (name on credit card),
 _____ (address on credit card), and ____ / ____ (expiration date).

Effective January 1, 2013, our new rate structure will be \$295.00 per hour for associates and \$395.00 per hour for partners. We are ever mindful of our clients' investment in our services and will continue to work to provide quality representation in a cost effective manner.

1077

CWW & WADE II, L.P.

P.O. BOX 768
ALBANY, GA 31702PAY
TO THE
ORDER OFDATE 4/09/2013 64-2065-612Douglas R. Thompson\$ 7,524.93Seven thousand five hundred twenty-four & 93/100DOLLARS  Security Features
Printed on Back

FLINT COMMUNITY BANK

Albany, GA 31707 229-903-1400

FOR

Inv. # 58042Rebecca Whitman MP

⑈001077⑈ ⑆061220654⑆ 0120007646⑈

Thompson & Singer, P.A.
3151 Maple Dr., N.E.
Atlanta, GA 30305

Invoice submitted to:

Christopher Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

May 08, 2013

In Reference To: Multiple Properties

Invoice # 58144

(pd. ck# 1086 cww + wad)

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
4/3/2013 Review 7-31-12 FYE Form 1120 for Albany Oil Mill, Inc; emails with comments and corrections to CPA and GSL; follow up email to GSL on approval to file; research 7004 2nd extension; notes to file; review Whitman transaction file.	1.10 395.00/hr	434.50
4/5/2013 Follow up on AOM return; emails with ETMG; meeting with ETMG; emails with CPA; follow up on email that AUSA stayed action on civil forfeiture case.	2.60 395.00/hr	1,027.00
Multiple attempts to obtain ULOC II, LP EIN.	1.30 295.00/hr	383.50
4/8/2013 Long phone call with IRS. Obtain ULOC II, LP EIN. Email to Lisa Mittelstadt. Discuss sporting goods store disposition with DRT.	1.70 295.00/hr	501.50
4/9/2013 Obtain Zamekri II, L.P. EIN. Email to CPA.	0.90 295.00/hr	265.50
4/19/2013 Log hearing date for CDP; notice in CDP file.	0.40 395.00/hr	158.00

Christopher Whitman

Page 2

	<u>Hrs/Rate</u>	<u>Amount</u>
4/19/2013 Post 10 additional tax assessments received (IRS); email of updated tax spreadsheet (V. 15) to Ed Garland, complacent file; preparation for CDP hearing with the Internal Revenue Service for United Industrial of Georgia, Inc.; review forfeiture lawsuit for seized vehicles related to CDP hearing; research on Georgia law related to seizure of partnership interests.	4.10 395.00/hr	1,619.50
4/22/2013 Follow up calls from Robert Margeson; notes on CDP hearing for UIGA	0.60 395.00/hr	237.00
4/23/2013 Prepare for CDP Hearing; call to Chris Whitman on operations; notes to file; review Lien and IRM.	0.90 395.00/hr	355.50
CDP hearing with IRS; preparation for meeting; update files; letter to client; post hearing planning.	0.80 395.00/hr	316.00
"CDP Hearing" with IRS; notes to file; post hearing planning.	0.80 295.00/hr	236.00
For professional services rendered	15.20	\$5,534.00
Previous balance		\$7,524.93
Accounts receivable transactions		
4/12/2013 Payment - thank you (paid by CWW & Wade II, L.P.). Check No. 1077		(\$7,524.93)
Total payments and adjustments		(\$7,524.93)
Balance due		\$5,534.00

Please contact me if you have any questions concerning your bill. Please place the invoice number on your check and **MAKE CHECKS PAYABLE TO DOUGLAS R. THOMPSON.**

If you would like to pay your bill by credit card, please contact us as 404-365-5682 or return this invoice with

Thompson & Singer, P.A.
3151 Maple Dr., N.E.
Atlanta, GA 30305

Invoice submitted to:
Christopher Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

June 06, 2013
In Reference To: Multiple Properties
Invoice # 58245

*CWW + Wade
Pd - CRH
1092
\$ 23,007.50*

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
5/3/2013	Review Motion to Stay, update each complaint filed; notes to master file related to negative impact of Motion to Stay (potentially allows IRS liens and seizures which would be superior claims to current lis pendens in civil case)	0.90 395.00/hr	355.50
	Call with Leigh Ann Flynn.	0.30 295.00/hr	88.50
	Telephone call/email with Albany, Georgia Counsel; conference with Ed Garland relative to 80 – 85% fair market values sale of Whitman properties; note to file.	1.10 395.00/hr	434.50
5/6/2013	Research and drafting related to plenary plan to deal with competing Department of Justice and IRS claims, as discussed with client and GSL.	8.00 395.00/hr	3,160.00
5/7/2013	Research on the marketability of property for which a lis pendens is filed.	3.30 100.00/hr	330.00
	Research and drafting related to plenary plan to deal with competing Department of Justice and IRS claims, as discussed with client and GSL.	7.20 395.00/hr	2,844.00

Christopher Whitman

Page 2

	<u>Hrs/Rate</u>	<u>Amount</u>
5/8/2013 Conf. on research concerning marketability of title to property subject to 18 USCA 981 lis pendens; conf. with ETMG.	1.30 395.00/hr	513.50
5/9/2013 Post eight (8) additional tax bills (IRC 6672 liability for BW and CW) for 2011; email same to ETMG; review options and commence research on abating threatened seizures based on "Zero Value" based on 18 USCA 981 lis pendens filings.	1.60 395.00/hr	632.00
Call to appraiser on retaining him in regard to RE valuation to challenge tax liens (and potentially abate seizures).	0.30 395.00/hr	118.50
Work on research and drafting of plan for use of assets; conf. with JEM.	2.30 395.00/hr	908.50
Discuss and analyze IRS lien research as related to FMV of an equity in subject properties.	0.60 295.00/hr	177.00
Phone call to Kyle at Calloway Title regarding title insurance for client properties. Email to Kyle containing information he requested to make a determination whether he would issue title insurance on the properties. Research on whether IRS must release a lien on the properties and whether they can levy the client's properties.	3.30 100.00/hr	330.00
5/10/2013 Research on liens and levies and Memo to DRT regarding whether the IRS will be able to keep the liens on the property and levy the property.	2.50 100.00/hr	250.00
Work on additional research and planning to abate liens and avoid seizures; call with appraiser; conf. with JEM.	1.90 395.00/hr	750.50
5/15/2013 Research for IRS abuse of discretion and Memo.	4.60 100.00/hr	460.00
5/16/2013 Work on research and issues related to liens and Notices of Intent to Seize.	2.10 395.00/hr	829.50
Review JEM research; prepare memorandum for use with Petition for Discharge of Lien and for use related to letter objecting to Notice of Intent to Seize; complete memoranda.	5.20 395.00/hr	2,054.00

Christopher Whitman

Page 3

	<u>Hrs/Rate</u>	<u>Amount</u>
5/17/2013 Work on CDP hearing, planning and documents for Chris Whitman, Rebecca Whitman and United Industrial of Georgia, Inc. (Appeal).	1.20 395.00/hr	474.00
5/20/2013 Conference with BLT on deadlines for CDP hearings for IRC section 6672 Notices of Intent to Levy; review other outstanding tax claims.	1.10 395.00/hr	434.50
5/21/2013 Research related to CDP hearing demands for 6672 liability on individuals. Formulate best argument for IRS Form 12153.	3.90 295.00/hr	1,150.50
Meetings with BLT related to the recent approach on CDP for IRC Section 6672 claims.	0.40 395.00/hr	158.00
5/22/2013 Continue work on Chris and Rebecca 6672 Form 12153s and supplements.	3.40 295.00/hr	1,003.00
5/23/2013 Review structure of IRC Section 6672 position (income source and metrics related to allocation of exposure).	0.40 395.00/hr	158.00
Thoroughly review DOJ filings and tax returns. Complete draft supplement for two (2) Form 12153s. Complete two (2) 2848s. Review ownership of L.P.s, Albany Oil Mill and United Industrial. Review annual filing requirements and current status for L.P.s	4.90 295.00/hr	1,445.50
Work on lien release for United Industrial of Georgia, Inc.	1.50 395.00/hr	592.50
5/24/2013 Complete Application for Lien Discharge, including Memorandum; letter to Internal Revenue Service; memorandum to Ed Garland; update file	4.50 395.00/hr	1,777.50
Update two (2) Form 12153 supplements.	1.10 295.00/hr	324.50
5/28/2013 Finalize Request for Certificate of Release.	0.40 395.00/hr	158.00

Christopher Whitman

Page 4

	<u>Hrs/Rate</u>	<u>Amount</u>
5/28/2013 Coordinate filing of certificate for release of federal tax lien, Rebecca Whitman Form 12153 and Chris Whitman Form 12153; notes to chart.	0.90 395.00/hr	355.50
5/30/2013 File application or release a federal tax lien.	0.80 395.00/hr	316.00
File CDP Hearing Requests for Chris and Rebecca's 6672 liability.	1.20 295.00/hr	354.00
For professional services rendered	72.20	\$22,937.50
Additional Charges :		
5/31/2013 2 client initiation fees.		70.00
Total additional charges		\$70.00
Total amount of this bill		\$23,007.50
Previous balance		\$5,534.00
Accounts receivable transactions		
5/15/2013 Payment - thank you. Check No. 1086		(\$5,534.00)
Total payments and adjustments		(\$5,534.00)
Balance due		\$23,007.50

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If you would like to pay your bill by credit card, please contact us as 404-365-5682 or return this invoice with

Thompson & Singer, P.A.
 3151 Maple Dr., N.E.
 Atlanta, GA 30305

Invoice submitted to:

Christopher Whitman
 3729 Georgia Highway 33 S
 Sylvester, GA 31791

~~August 02, 2013~~

In Reference To: Multiple Properties

Invoice # 58416

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
7/1/2013 Telephone conference with Jeanetta West (revenue officer); notes to file; complete and file US Tax Court petition; update pleadings file and complete.	2.10 395.00/hr	829.50
7/2/2013 Meeting with GSL on availability of forfeiture pleadings; review law on Tax Court jurisdiction; review Internal Revenue Code on state of collection; certified mail letter to Jeanette West on state of collection status in United Industrial of Georgia, Inc. matter.	1.90 395.00/hr	750.50
Confirm receipt of filed petition with US Tax Court (filed 7:46 PM today); prepare pleadings file.	0.40 395.00/hr	158.00
7/11/2013 Emails with Penny. Review corp. book for Albany Oil Mill, Inc.	0.40 295.00/hr	118.00
7/12/2013 Engagement letter / open file. Call to Richard Howe.	0.60 295.00/hr	177.00
7/15/2013 Draft and send response on Albany Oil Mill/Cincinnati Insurance matter.	1.40 295.00/hr	413.00

Christopher Whitman

Page 2

	<u>Hrs/Rate</u>	<u>Amount</u>
7/17/2013 Review tax court order and confirmation of filing of pleadings; prepare Disclosure of Ownership Statement; letter to US Tax Court; letter to chief counsel of the Internal Revenue Service; update and annotate pleading file.	2.90 395.00/hr	1,145.50
7/18/2013 Complete filing with USTC per Judge's Order.	0.70 395.00/hr	276.50
7/22/2013 Review of 2010 and 2011 State of Georgia returns and Georgia Tax Tribunal pleadings; telephone call with tax advocate related to status of pleadings and potential settlement; telephone call with Lisa Mittelstadt to identify and provide copies of estimated tax payment checks; notes to file.	1.20 395.00/hr	474.00
Telephone call with Ed Schellhammer on requested release of lien; no agreement on release and suggested if I could work out the issue with DOJ we may work on a potential withdrawal of lien; notes to file	0.70 395.00/hr	276.50
7/30/2013 Brief meeting with CPA.	0.40 295.00/hr	118.00
Plan meeting agenda for CPA meeting; office conference with Lisa Mittelstadt; prepare matrix of required deliveries for all entities.	2.60 395.00/hr	1,027.00
For professional services rendered	15.30	\$5,763.50
Additional Charges :		
7/1/2013 Federal Express to United States Tax Court.		73.53
7/15/2013 Certified Mail costs		7.37
Case initiation fee for Cincinnati Insurance Claim file.		35.00
Total additional charges		<u>\$115.90</u>
Total amount of this bill		<u>\$5,879.40</u>

Christopher Whitman

Page 3

	<u>Amount</u>
Previous balance	(\$5,894.03)
Credit balance	<u>(\$14.63)</u>

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If you would like to pay your bill by credit card, please contact us as 404-365-5682 or return this invoice with the following information: _____ (credit card number) with _____ (4 digit code),
_____ (name on credit card),
_____ (address on credit card), and ____ / ____ (expiration date).

Thompson & Singer, P.A.
 3151 Maple Dr., N.E.
 Atlanta, GA 30305

Invoice submitted to:
 Christopher Whitman
 3729 Georgia Highway 33 S
 Sylvester, GA 31791

September-11, 2013

In Reference To: Multiple Properties

Invoice # 58491

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
8/5/2013	Meeting with JEM in regard to Georgia Tax Tribunal disclosures and in respect to CPA requested disclosures and materials for 2012 tax return filings for all equipment related entities.	1.10 395.00/hr	434.50
	Locate checks for quarterly deposits to the Georgia Department of Revenue for the 2010 and 2011 tax years. Copy and Fax checks to Georgia Tax Tribunal.	4.10 100.00/hr	410.00
	Work on USTC requested filings with JEM	1.20 395.00/hr	474.00
8/6/2013	Locate and compile documents requested by Lisa Mittelstadt identifying the date of organization or conversion for each limited partnership, the address, the owners and their addresses, the EIN of the entity and the EIN/SSAN for each owner, and the assets owned or acquired during 2012 for the Whitman tax returns.	2.60 100.00/hr	260.00
8/7/2013	Compile documents for Albany Limited Partnership Management, LLC for 2012 Tax Return. Allocate 2012 legal fees between taxable and nontaxable components. Gather all HUD-1's for tax return and subdivide all 2012 HUD-1's. Compile all 2011 tax return and	4.70 100.00/hr	470.00

Q Pd

Christopher Whitman

Page 2

	<u>Hrs/Rate</u>	<u>Amount</u>
employment tax return information for United Industrial of Georgia, Inc., Albany Oil Mill, Inc., and Mr. and Mrs. Chris Whitman.		
8/9/2013 Review 2012 legal bills for deductible items. Review law related to 12153 responses. Check status of final notices of intent to levy for Chris and Rebecca for the 2011 tax year.	2.60 295.00/hr	767.00
8/12/2013 Memo to file detailing what documents still need to be located. Meeting with Baxter to review documents that we have. Compile remaining tax files.	1.30 100.00/hr	130.00
US Tax Court filing: review correlate answer; update pleadings; notes to file regarding presentation of denial of installment agreement based on CDP hearing	0.50 395.00/hr	197.50
Work with Jarrett Martin to compile deliveries for Lisa Mittelstadt.	1.60 295.00/hr	472.00
8/19/2013 Meeting with Lisa Mittelstadt to review tax documents requested for 2012 return. Phone call to Leigh Ann Flynn requesting property deed. Email correspondence with Baxter. Phone call to Mr. Whitman regarding property taxes and management company contact information.	2.50 100.00/hr	250.00
8/20/2013 Phone call with Lisa Mittelstadt and meeting with Jarrett Martin.	0.40 295.00/hr	118.00
Telephone call to RBG (The Anderson Company) requesting the rent roll reports from 2012. Telephone call to Dolee rental requesting the rent roll reports from 2012.	0.40 100.00/hr	40.00
8/21/2013 Fax receipt from Dolee Rentals. Phone call to Mary at Dolee Rentals to confirm all property was under Zamerkri and they had no other rent reports for ULOC or CWW & Wade. Phone call from RBG to let us know that they had compiled the requested information and that they are mailing it to our office. Phone call to Lisa Mittelstadt inquiring about whether to fax or email the Zamekri rent rolls.	0.60 100.00/hr	60.00

Christopher Whitman

Page 3

	<u>Hrs/Rate</u>	<u>Amount</u>
8/21/2013 Work on updated 2848s.	0.30 295.00/hr	88.50
8/22/2013 Phone call to Mr. Whitman regarding the property tax bills. Search documents at the office for tax bills. Phone call to Leigh Ann Flynn regarding property tax bills. Email Dolee rent roll report to Lisa Mittelstadt. Phone call to the Anderson Company. Phone call to Dolee. Email correspondence with Lisa regarding when Mr. Whitman switched management companies:	1.20 100.00/hr	120.00
8/23/2013 Email correspondence with Leigh Ann Flynn. Review property tax letters from Worth County Leigh Ann sent.	0.20 100.00/hr	20.00
8/26/2013 Travel to/from the IRS. File 2848s. Obtain 2012 Wage and Income Transcript for Chris and Rebecca Whitman. Scan and send data to Lisa Mittelstadt.	2.10 295.00/hr	619.50
Travel to and from IRS to obtain 1099's and 1098's. Left message with Dolee Rentals asking for date on which they stopped receiving rental income for Whitman. Email correspondence with Leigh Ann confirming that she is shipping the property tax bills to our office today via US Mail.	1.00 100.00/hr	100.00
8/29/2013 Review tax bill received from Leigh Ann Flynn. Letter to Lisa Mittelstadt. Mailed property tax bills to Lisa. Email correspondence with Lisa regarding tax bills.	0.70 100.00/hr	70.00
For professional services rendered	29.10	\$5,101.00
Previous balance		(\$14.63)
Balance due		<u>\$5,086.37</u>

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Handwritten notes:
 Pd ck # 1204 ← Dolee
 Pd additional \$10,000.00 ← CWW + wad
 ck # 1101 ✓

Thompson Singer
Attorneys at Law
3151 Maple Drive, NE
Atlanta, Georgia 30305

Invoice submitted to:

Christopher Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

April 07, 2014

In Reference To: Multiple Properties
Invoice # 59086

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
3/3/2014 Georgia Tax Tribunal Dismissal to file; letter with Dismissal to client; notes to file.	0.80 395.00/hr	316.00
3/6/2014 Finish compiling Whitman Tax Books.	2.00 195.00/hr	390.00
3/10/2014 Telephone call with Lisa Mittelstadt added in regard to: (i) . Albany Oil Mill promissory note interest calculation through July 2013; (ii) how to book Ford truck seized by the Department of Justice, (iii) treatment of \$45,000 and \$25,000 draws made by Whitman's from Albany Oil Mill (agreement that not compensation issue - properly book as loan. Noted that an appropriate promissory note should be provided.); T/C with CP.	1.40 395.00/hr	553.00
Locate Promissory Notes between Albany Oil Mill, Inc. and Albany Oil Mill II, L.P. and United Industrial of Georgia Inc. and United Industrial of Georgia II, L.P. for Lisa Mittelstadt; Calculate total interest accrued on the note during the tax period and the updated outstanding balance; email calculations to Lisa; meeting with DRT to discuss tax treatment of the note and the interest; phone call to Lisa Mittelstadt to discuss our conclusions on the appropriate tax treatment.	1.60 195.00/hr	312.00
3/11/2014 Email correspondence with Lisa Mittelstadt; phone call to Lisa; Locate Albany Oil Mill 2011 Tax Return and email to Lisa; locate date of Stock Purchase Agreement between Chris and Albany Oil Mill and email date to Lisa.	1.10 195.00/hr	214.50
3/27/2014 Review email from Lisa Mittelstadt concerning AOM 2012 Tax Return; review and file tax return.	0.30 195.00/hr	58.50
Discussions with JEM regarding AOM tax return and the treatment of All Out Diversified Services LLC.	0.60 295.00/hr	177.00

3151 Maple Dr., N.E.
Atlanta, GA 30305
(404)365-5682

Christopher Whitman

Page 2

	<u>Hrs/Rate</u>	<u>Amount</u>
3/31/2014 Review Form 1120 for Albany Oil Mill, Inc.; annotate return; telephone call to CPA	0.40 395.00/hr	158.00
For professional services rendered	8.20	\$2,179.00
Additional Charges :		
3/18/2014 FedEx Service		23.36
FedEx Service		23.36
FedEx Service		20.11
FedEx Service		21.41
Total additional charges		\$88.24
Total amount of this bill		\$2,267.24
Previous balance		\$5,372.32
Balance due		\$7,639.56

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Credit Card Number: _____

Expiration Date: _____ CVV (3 or 4 digits): _____

Credit Card Address: _____

City: _____ State: _____ ZIP Code: _____

*Please note that 18% per annum interest is added to any bills which are not paid after thirty (30) days.

Thompson Singer
Attorneys at Law
3151 Maple Drive, NE
Atlanta, Georgia 30305

5/27/14
ULOC
pg. 46#
1023 \$5206.06

Invoice submitted to:

Christopher Whitman
3729 Georgia Highway 33 S
Sylvester, GA 31791

May 07, 2014

In Reference To: Multiple Properties
Invoice # 59162

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
4/3/2014 Follow-up on letter from appeals; notes to file.	0.40 395.00/hr	158.00
4/4/2014 Phone call from Lisa to discuss draft of 2012 Albany Oil Mill tax return.	0.20 195.00/hr	39.00
4/9/2014 Review memo from DRT regarding discussions with IRS Appeals Officer; File memo in tax matters notebook.	0.20 195.00/hr	39.00
4/10/2014 Multiple phone calls from into Lisa Mittelstadt discussing the extensions of limited partnerships, the tax treatment of all-out diversified LLC, and any potential conflicts of interest; phone call to DRT to discuss issues; note to file.	1.10 195.00/hr	214.50
4/11/2014 Meeting with DRT to discuss seniority of IRS Lien to DOJ restitution action; Research issue of DOJ restitution relating back to the date of the crime; Notes to file.	0.70 195.00/hr	136.50
4/15/2014 Review of equipment files related to tax liens and contested tax liabilities (individuals and United Industrial of Georgia, Inc.; Negotiations with Pat Kukla and the appeals office of the Internal Revenue Service Atlanta, Georgia; memorandum to file related to proposed written settlement agreement with the Internal Revenue Service related to priority of tax Lee related to DOJ claims and restitution.	1.80 395.00/hr	711.00
4/16/2014 Review Closing Agreement requirements; research use of Form 906 to agree on lien / DOJ priority for collections; prepare work sheet for preliminary disclosures and recitations; open files for each individual taxpayer and United Industrial of Georgia, Inc. and Albany Oil Mill, Inc.; schedule call with Pat Kukla at Appeals Office.	2.20 395.00/hr	869.00

3151 Maple Dr., N.E.
Atlanta, GA 30305
(404)365-5682

Christopher Whitman

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
4/16/2014	Locate and compile all federal tax liens filed against Rebecca Whitman, Christopher Whitman, Albany Oil Mill, Inc., and United Industrial of Georgia, Inc.; Request civil complaint in criminal indictment from Penny; review complaint and indictment; begin locating and compiling the lis pendens filed for property or property interests owned by Christopher Whitman, Becca Whitman, CWW & Wade, and 104 Dewberry Drive, L.P.; review Fifa's filed for property tax liability; meeting with DRT and BLT to discuss effect of Fifa's; research priority of federal tax lien and state ad valorem property tax lien; notes to file.	3.10 195.00/hr	604.50
	Discussions regarding IRS Form 906 Closing Agreement with DRT and JEM.	1.10 295.00/hr	324.50
4/17/2014	Additional discussions regarding IRS Form 906 Closing Agreement with JEM. Call with Chris.	1.70 295.00/hr	501.50
	Research Georgia law on subordination agreements and with what specificity they need to reference the land and whether they need to be recorded; Finish locating and compiling all of the federal tax liens filed; locate all of the tax appeals filed and the tax court petitions and pleadings for United Industrial of Georgia, Inc.; List the property owned by each entity that is subject to DOJ forfeiture or restitution action; review Form 906, Closing Agreement and Subordination Agreements conditioned on a future event; begin drafting Form 906; phone call to DRT to discuss Form 906; meeting with BLT to discuss Form 906; begin compiling Exhibits for Form 906.	5.80 195.00/hr	1,131.00
	Meeting with JEM	0.30 295.00/hr	88.50
4/18/2014	Review and revise draft of Form 906, Closing Agreement; locate and compile Federal Tax Liens for property in Florida; phone call to Lisa Mittelstadt to discuss tax filings and tax payments; meeting with BLT.	1.50 195.00/hr	292.50
	Meeting with JEM	0.30 295.00/hr	88.50
4/22/2014	Additional revisions to form 906, closing agreement; create Exhibits A-G; meeting with BLT to discuss effect of future tax liabilities on the closing agreement; review Exhibits to confirm all assessed taxes, all filed liens and notices of intent to levy and CDP Requests are included.	4.20 195.00/hr	819.00
	Meeting with JEM	0.60 295.00/hr	177.00
4/23/2014	Phone call with DRT to discuss closing agreement format and content; Prepare draft closing agreement for Chris and Rebecca jointly; Prepare draft of closing agreement for United Industrial of Georgia, Inc. with Exhibits A-G.	2.70 195.00/hr	526.50
4/24/2014	Research United Industrial of Georgia, Inc.'s corporate book documents to determine what position Chris held in the company; review and respond to email from Penny regarding the IRS Closing Agreements; Draft closing agreement for Chris; Draft closing agreement for Rebecca.	2.60 195.00/hr	507.00

Christopher Whitman

Page 3

	<u>Hrs/Rate</u>	<u>Amount</u>
4/28/2014 Review list of tax assessments and filed CDP Requests to confirm that all of these are included in the closing agreement.	1.20 195.00/hr	234.00
For professional services rendered	31.70	\$7,461.50
Additional Charges :		
4/30/2014 Case Initiation Fee - Whitman		35.00
Case Initiation Fee - United Industrial of Georgia		35.00
Case Initiation Fee - Albany Oil Mill, Inc		35.00
Total additional charges		\$105.00
Total amount of this bill		\$7,566.50
Previous balance		\$7,639.56
Accounts receivable transactions		
4/1/2014 Payment - thank you. Check No. 1028		(\$5,000.00)
4/14/2014 Payment - thank you. Check Dated 02/27/2014. Check No. 1127		(\$5,000.00)
Total payments and adjustments		(\$10,000.00)
Balance due		\$5,206.06

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(Circle) AMEX MASTER CARD DISCOVER VISA

Name on Credit Card: _____

Credit Card Number: _____

Expiration Date: _____ CVV (3 or 4 digits): _____

Credit Card Address: _____

City: _____ State: _____ ZIP Code: _____